U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

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Note: Refer to USSGL standard external reports in Section V for guidance on agency reporting required by FASAB, OMB, and FMS. Missing page numbers are intentional.

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Attributes Used To Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, access the Web site at www.fms.treas.gov/factsi/index.html.

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FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

			System		
Attribute Name	Attribute Definition	Domain	Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

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Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account				SGL Account justed Trial B		
	22227,10004111			, (0)			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodia Noncust
	Fund Balance With Treasury	D					
	Undeposited Collections	D	N				Υ
	Imprest Funds	D	N				
	Funds Held by the Public	D	N				
	Other Cash	D	N				
	Other Monetary Assets	D	N				
	Foreign Currency	D	N				
1310	Accounts Receivable	D	Υ	Y			Y
	Allowance for Loss on Accounts						
1319	Receivable	С	Υ	Υ			Υ
	Employment Benefit Contributions						
1320	Receivable	D	Υ	Y			
1325	Taxes Receivable	D	N				Υ
	Allowance for Loss on Taxes						
1329	Receivable	С	N				Υ
	Receivable for Transfers of Currently						
1330	Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
	Interest Receivable	D	Υ	Υ			Υ
	Allowance for Loss on Interest	·····					
1349	Receivable	С	Y	Υ			Υ
	Loans Receivable	D	Ϋ́	Ϋ́			
1000	Allowance for Loss on Loans						
1350	Receivable	С	Y	Y			
1000	Penalties, Fines, and Administrative		ı	l .			
1260	Fees Receivable	D	Y	Y			Υ
1300	Allowance for Loss on Penalties,	U	I	I			I
4000	Fines, and Administrative Fees	0	V	V			V
	Receivable	C	Y	Y			Y
	Allowance for Subsidy		N				
	Advances to Others	<u>D</u>	Y	Y			
1450	Prepayments	D	Y	Y			
	Operating Materials and Supplies Held						
1511	for Use	D	N				
	Operating Materials and Supplies Held						
1512	in Reserve for Future Use	D	N				
	Operating Materials and Supplies -						
1513	Excess, Obsolete, and Unserviceable	D	N				
	Operating Materials and Supplies Held						
1514	for Repair	D	N				
	Operating Materials and Supplies -						
	Allowance	С	N				
1521	Inventory Purchased for Resale	D	N				
	Inventory Held in Reserve for Future						
1522		D	N				
1523	Inventory Held for Repair	D	N				
	Inventory - Excess, Obsolete, and						
	Unserviceable	D	N				
	Inventory - Raw Materials	D	N				
	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
	Inventory - Allowance	С	N				
	Seized Monetary Instruments	D	N				
	Seized Cash Deposited	D	N				
	Forfeited Property Held for Sale	D	N				
	Forfeited Property Held for Donation o		,				
		_	NI NI				
1542	Use	D	N				

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account				SGL Account			
	USSGL Account	··•···································	Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
	Foreclosed Property	Dail IIId.	N	i aitiici	NOTICACIT.	Subidifiction	Noncust	
	Foreclosed Property - Allowance	C	N N					
1559		<u> </u>	IN					
	Commodities Held Under Price							
4504	Support and Stabilization Support	_						
	Programs	D	N					
************	Commodities - Allowance	C	N					
	Stockpile Materials Held in Reserve	D	N					
	Stockpile Materials Held for Sale	D	N					
	Other Related Property	D	N	**********************			***************************************	
1599	Other Related Property - Allowance	С	N					
	Investments in U.S. Treasury							
	Securities Issued by the Bureau of the							
1610	Public Debt	D	F	Υ				
	Discount on U.S. Treasury Securities							
	Issued by the Bureau of the Public							
1611	Debt	С	F	Υ				
1011	Premium on U.S. Treasury Securities							
	-							
4040	Issued by the Bureau of the Public	_	_	V				
1012	Debt	D	F	Υ				
	Amortization of Discount and Premium							
	on U.S. Treasury Securities Issued by							
	the Bureau of the Public Debt	D	F	Υ				
	Market Adjustment - Investments	D	Y	Υ				
	Investments in Securities Other Than							
tl	the Bureau of the Public Debt							
1620	Securities	D	Υ	Υ				
	Discount on Securities Other Than the				~ * ~**********************************			
1621	Bureau of the Public Debt Securities	С	Υ	Υ				
			-					
	Premium on Securities Other Than the							
1622	Bureau of the Public Debt Securities	D	Y	Υ				
1022	Amortization of Premium and Discount		ı	I				
	on Securities Other Than the Bureau							
1600		n	Y	V				
1023	of the Public Debt Securities	D	Y	Y				
	Investments in U.S. Treasury Zero							
	Coupon Bonds Issued by the Bureau		_					
1630	of the Public Debt	D	F	Y				
	Discount on U.S. Treasury Zero							
	Coupon Bonds Issued by the Bureau							
1631	of the Public Debt	С	F	Y				
	Amortization of Discount on U.S.							
	Treasury Zero Coupon Bonds Issued							
1633	by the Bureau of the Public Debt	D	F	Υ				
	Market Adjustment - Investments in							
1638	U.S. Treasury Zero Coupon Bonds	D	F	Υ				
1000	Contra Market Adjustment -	U	'	ı				
	-					-		
4000	Investments in U.S. Treasury Zero	_	_					
	Coupon Bonds	<u>C</u>	F	Y				
	Other Investments	D	Y	Y				
	Land and Land Rights	D	N					
1712	Improvements to Land	D	N					
	Accumulated Depreciation on							
1719	Improvements to Land	С	N					
	Construction-in-Progress	D	N					
	Buildings, Improvements, and	***************************************					*************	

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.		
140.	Accumulated Depreciation on	Dai. IIIa.	140m cacran	Tartifor	NOTICACIT.	Cabianction	Noncast		
	Buildings, Improvements, and								
1730	Renovations	С	N						
	Other Structures and Facilities	D	N						
1740	Accumulated Depreciation on Other	U	- IN						
1740	Structures and Facilities	С	N						
		D							
1/50	Equipment	ט	N						
4750	Accumulated Depreciation on								
	Equipment	C	N						
1810	Assets Under Capital Lease	D	N						
	Accumulated Depreciation on Assets								
	Under Capital Lease	С	N						
1820	Leasehold Improvement	D	N						
	Accumulated Amortization on								
1829	Leasehold Improvements	С	N						
***	Internal - Use Software	D	N						
1832	Internal - Use Software in Developmer	D	N						
	Accumulated Amortization on Internal-								
1839	Use Software	С	N						
	Other Natural Resources	D	N						
	Allowance for Depletion	C	N N				······································		
10-3	Other General Property, Plant, and		·						
1000		D	N						
1890	Equipment	ע	IN						
	Accumulated Depreciation on Other								
	General Property, Plant, and								
	Equipment	С	N						
	Receivable from Appropriations	D	F	Υ			Y		
	Other Assets	D	Υ	Υ					
	Accounts Payable	С	Y	Υ			Y		
2120	Disbursements in Transit	С	Υ	Y					
2130	Contract Holdbacks	С	Y	Υ					
2140	Accrued Interest Payable	С	Y	Y					
	Payable for Transfers of Currently								
2150	Invested Balances	С	F	Υ					
	Expenditure Transfers Payable	С	F	Y					
	Entitlement Benefits Due and Payable	C	N N	·					
	Subsidy Payable to the Financing								
2170	Account	С	F	Y					
2170	Contra Liability for Subsidy Payable to		'	I					
2170			F	Y					
	the Financing Account	D		ľ					
	Loan Guarantee Liability	С	N						
	Other Accrued Liabilities	С	Y	Y					
	Accrued Funded Payroll and Leave	С	N						
2211	Withholdings Payable	С	N						
	Employer Contributions and Payroll								
2213	Taxes Payable	С	Υ	Y					
	Other Post - Employment Benefits								
2215	Due and Payable	С	Y	Υ					
	Pension Benefits Due and Payable to								
2216	Beneficiaries	С	N						
	Benefit Premiums Payable to Carriers	C	N						
11	Life Insurance Benefits Due and		1						
2210	1	_	N						
	Payable to Beneficiaries	С	N						
	Unfunded Leave	С	N						
2225	Unfunded FECA Liability	С	F	Y					
	Other Unfunded Employment Related	_							
	Liability	C	Y	Y					
2310	Advance From Others	С	Υ	Υ					

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account				SGL Account justed Trial B		
			•				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.
2320	Deferred Credits	С	Y	Υ			
	Liability for Deposit Funds, Clearing Accounts, and Undeposited						
2400	Collections	С	Υ	Y			
0540	Principal Payable to the Bureau of the	•	_	.,			
2510	Public Debt	С	F	Y			
2520	Principal Payable to the Federal Financing Bank	С	F	Y			
	Securities Issued by Federal Agencies Under General and Special Financing						
2530	Authority	С	Y	Υ			
	Discount on Securities Issued by						
	Federal Agencies Under General and						
2531	Special Financing Authority	D	Y	Υ			
	Premium on Securities Issued by						
_	Federal Agencies Under General and	_					
2532	Special Financiang Authority	С	Y	Y			
	Amortization of Discount and Premium						
	on Securities Issued by Federal						
2522	Agencies Under General and Special	D		V			
	Financing Authority Participation Certificates	C	Y	Y			
	Other Debt	C	Y	Y			
	Actuarial Pension Liability	C	N	'			
	Actuarial Health Insurance Liability	C	N				
	Actuarial Life Insurance Liability	C	N N				
	Actuarial FECA Liability	C	N				
	Other Actuarial Liabilities	C	N N				
	Prior Liens Outstanding on Acquired						
2910	Collateral	С	N				
	Contingent Liabilities	С	N				
2940	Capital Lease Liability	С	Υ	Y			
	Liability for Subsidy Related to						
2950	Undisbursed Loans	С	F	Υ			······································
	Accounts Payable From Canceled						
	Appropriations	С	Y	Y			
	Resources Payable to Treasury	С	F	Y			Y
	Custodial Liability	С	Y	Y			S
	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability Unexpended Appropriations -		N				
3100	Cumulative	С					
5100	Unexpended Appropriations -						
3101	Appropriations Received	С					
2.01	Unexpended Appropriations -						
3102	Transfers-In	С	F	Υ			
	Unexpended Appropriations -	m#					
3103	Transfers-Out	D	F	Υ			
	Unexpended Appropriations -						
	Adjustments	С					
3107	Unexpended Appropriations - Used	D					
	Unexpended Appropriations - Prior-	_					
3108	Period Adjustments - Restated	D					
	Unexpended Appropriations - Prior-	_					
	Period Adjustments - Not Restated	D					
	Cumulative Results of Operations	С					
	Revenue From Goods Sold	С	Y	Y	Х	Y	
5109	Contra Revenue for Goods Sold	D	Υ	Υ	X	Y	

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial Noncust.		
5200	Revenue From Services Provided	С	Y	Y	Х	Y			
5209	Contra Revenue for Services Provided		Y	Y	X	Y			
5310	Interest Revenue - Other	С	Y	Y	Υ	Y	Υ		
5311	Interest Revenue - Investments	С	Y	Y	Υ	Y	Y		
	Interest Revenue - Borrowings/Loans	С	Y	Υ	Y	Y	Υ		
	Contra Revenue for Interest Revenue								
5317	Loans Receivable	D	Y	Υ	Y	Y	Y		
	Contra Revenue for Interest Revenue								
	Investments	D	Y	Υ	Y	Y	Y		
	Contra Revenue for Interest Revenue								
5319	Other	D	Υ	Υ	Υ	Y	Υ		
	Penalties, Fines, and Administrative								
5320	Fees Revenue	С	Υ	Υ	Υ	Y	Υ		
	Contra Revenue for Penalties, Fines,								
1	and Administrative Fees	D	Υ	Υ	Y	Y	Υ		
	Benefit Program Revenue	С	Y	Υ	Y	Y			
	Contra Revenue for Benefit Program								
	Revenue	D	Υ	Υ	Υ	Y			
	Insurance and Guarantee Premium	······································		\					
	Revenue	С	N		X	Y			
	Contra Revenue for Insurance and		.,						
1	Guarantee Premium Revenue	D	N		Χ	Y			
	Donated Revenue - Financial		14			· ·			
1	Resources	С	N		Т				
	Contra Revenue for Donations -	<u> </u>	IN		•				
	Financial Resources	D	N		Т				
	Donated Revenue - Nonfinancial		IN		•		······································		
	Resources	С	N		Т				
	Contra Donated Revenue -	<u> </u>	IN		•				
- 1	Nonfinancial Resources	D	N		Т				
		D C	IN		·				
	Expended Appropriations Expended Appropriations - Prior-	<u> </u>							
		С							
	Period Adjustments - Restated	C							
	Expended Appropriations - Prior-	С							
	Period Adjustments - Not Restated	·							
	Financing Sources Transferred In	_	_	V					
	Without Reimbursement	С	F	Y					
	Financing Sources Transferred Out	<u> </u>	F	v					
	Without Reimbursement	D	F	Y					
	Appropriated Earmarked Receipts	0	F	V					
	Transferred In	С	F	Υ					
	Appropriated Earmarked Receipts	_	_	V					
	Transferred Out	D	F	Y					
	Expenditure Financing Sources -	_	_						
	Transfers-In	С	F	Y					
	Nonexpenditure Financing Sources -	_	_						
	Transfers-In	С	F	Y					
1	Expenditure Financing Sources -	_							
	Transfers-Out	D	F	Y					
	Nonexpenditure Financing Sources -	_							
5765	Transfers-Out	D	F	Y					
	Imputed Financing Sources	<u>C</u>	F	Y					
5780		С	F	Y					
5780 5790	Other Financing Sources		!						
5780 5790 5799	Adjustment of Appropriations Used	D							
5780 5790 5799 5800			Y	Y	T T		Y Y		

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	110001 4				SGL Account		
······································	USSGL Account	······································		Ad	justed Trial B	alances	
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
	Tax Revenue Refunds	Dai. IIIu.	Y	Y	T	Subiunction	Y
	Other Revenue	C	Y	<u>'</u> Y	Y	Y	Y
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	Collections for Others	D	Y	Y	Y	Y	S
	Accrued Collections for Others	D	Y	Y	Y	Y	S
			Y	Y	T	Y	3
0100	Operating Expenses/Program Cost	D	Y	ΥΥ		Y	
6100	Contra Bad Debt Expense - Incurred for Others	_	Y	Υ		Υ	
	Adjustment to Subsidy Expense	C	N	T		Y	
	Interest Expenses on Borrowing From the Bureau of the Public Debt and /or	<u> </u>	IN	***************************************		I	
	the Federal Financing Bank	D	F	Y		Y	
	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Υ
	Benefit Expense	D	Y	Υ		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	С	N			Y	
6610	Cost Capitalization Offset	С	N			Y	
	Depreciation, Amortization, and	-					
6710	Depletion	D	N			Y	
	Bad Debt Expense	D	Y	Υ		Y	
	Imputed Costs	D	F	Υ		Y	
	Other Expenses Not Requiring						
6790	Budgetary Resources	D	Y	Υ		Y	
	Future Funded Expenses	D	Υ	Υ		Y	
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority						
6850	(Unobligated)	D	F	Υ		Y	
	Nonproduction Costs	D	Y	Υ		Y	
7110	Gains on Disposition of Assets - Other	С	N		Υ	Y	
	Gains on Disposition of Investments	С	Υ	Υ	Y		
	Gains on Disposition of Borrowings	С	F	Υ	Υ		
	Unrealized Gains	С	Υ	Υ	Υ		······································
	Other Gains Losses on Disposition of Assets -	С	Y	Y	Y	Y	
7210	Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7010	Losses on Disposition of Porrowings	D	F	Y	Y		
	Losses on Disposition of Borrowings	D	Y	Y	Y Y		
	Unrealized Losses Other Losses	D D	Y	Y	Y	Y	
				Y	ΥΥ		
/300	Extraordinary Items	С	N			Y	
7400	Prior-Period Adjustments - Not Restated	С	Y	V			
	Prior-Period Adjustments - Restated	C	Υ	Y			
	Distribution of Income - Dividend	D	Y	<u>т</u> Ү	Y	Y	
	Changes in Actuarial Liability	D D	N	ī	ı	Y	
1000	Offset for Purchases of Capitalized	ע	IN The second se			T	
8801	Assets	С	Υ	Υ			
	Purchases of Capitalized Assets	D	Υ	Y			
0002	i di di dagitalized Addeld		'	1		1	

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances					
	20022710000111		www.w	Au	,			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Fund Balance With Treasury	D						
	Undeposited Collections	D	N				Y	
	Imprest Funds	D	N					
	Funds Held by the Public	D	N					
	Other Cash	D	N					
1195	Other Monetary Assets	D	N					
1200	Foreign Currency	D	N					
1310	Accounts Receivable	D	Υ	Y			Y	
	Allowance for Loss on Accounts							
1319	Receivable	С	Υ	Υ			Υ	
	Employment Benefit Contributions							
1	Receivable	D	Υ	Υ				
1325	Taxes Receivable	D	N				Y	
	Allowance for Loss on Taxes	<u></u>						
1	Receivable	С	N				Υ	
	Receivable for Transfers of Currently		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
	Invested Balances	D	F	Y				
	Expenditure Transfers Receivable	D	F	Y				
	Interest Receivable	D	Y	Y			Υ	
	Allowance for Loss on Interest	U	I	I			I	
1	Receivable	0	V	V			Υ	
***************************************	Loans Receivable	C D	Y	Y			Ţ	
		υ	Y	Y				
1	Allowance for Loss on Loans	_		.,				
	Receivable	С	Y	Y				
	Penalties, Fines, and Administrative	_						
	Fees Receivable	D	Y	Y			Y	
1	Allowance for Loss on Penalties,							
1	Fines, and Administrative Fees							
	Receivable	С	Y	Y			Y	
1399	Allowance for Subsidy	С	N					
1410	Advances to Others	D	Y	Υ				
	Prepayments	D	Υ	Y				
	Operating Materials and Supplies Held							
1511	for Use	D	N					
	Operating Materials and Supplies Held							
	in Reserve for Future Use	D	N					
	Operating Materials and Supplies							
1513	Excess, Obsolete, and Unserviceable	D	N					
	Operating Materials and Supplies Held							
	for Repair	D	N					
	Operating Materials and Supplies -							
	Allowance	С	N					
	Inventory Purchased for Resale	D	N	<u></u>				
	Inventory Held in Reserve for Future							
1522		D	N					
	Inventory Held for Repair	D	N	L				
	Inventory - Excess, Obsolete, and		,					
	Unserviceable	D	N					
	Inventory - Raw Materials	D	N					
	Inventory - Naw Materials Inventory - Work-in-Process	D	N N					
							***************************************	
	Inventory - Finished Goods	D C	N N					
	Inventory - Allowance		N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited	<u>D</u>	N					
	Forfeited Property Held for Sale	D	N					
	Forfeited Property Held for Donation o							
1542		D	N				***************************************	
1540	Forfeited Property - Allowance	С	N					

	USSGL Account		USSGL Account Attributes Adjusted Trial Balances						
Na	LISSOL Assount Title	Normal	Federal/ NonFederal	Trading	Exchange/ Nonexch.	Budget	Custodial/		
No.	USSGL Account Title Foreclosed Property	Bal. Ind. D	N	Partner	Nonexcii.	Subfunction	Noncust.		
	Foreclosed Property - Allowance	С	N N						
1009	Commodities Held Under Price	<u> </u>	IN						
4504	Support and Stabilization Support	_							
	Programs	D	N						
	Commodities - Allowance	C	N						
	Stockpile Materials Held in Reserve	D	N				***************************************		
	Stockpile Materials Held for Sale	D	N						
	Other Related Property	D	N						
1599	Other Related Property - Allowance Investments in U.S. Treasury Securities Issued by the Bureau of the	С	N						
1610	Public Debt	D	F	Υ					
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	С	F	Y					
	Premium on U.S. Treasury Securities								
	Issued by the Bureau of the Public								
1612	Debt	D	F	Υ					
	Amortization of Discount and Premium on U.S. Treasury Securities Issued by								
	the Bureau of the Public Debt	D	F	Y					
1618	Market Adjustment - Investments	D	Υ	Υ					
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y					
1020	Discount on Securities Other Than the		Ī	T					
1621	Bureau of the Public Debt Securities	С	Υ	Υ					
	Premium on Securities Other Than the Bureau of the Public Debt Securities		Y	Y					
	Amortization of Premium and Discount								
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Υ	Υ					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau								
1630	of the Public Debt	D	F	Y					
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	С	F	Y					
	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued								
1633	by the Bureau of the Public Debt	D	F	Y					
465-	Market Adjustment - Investments in	_	_						
1638	U.S. Treasury Zero Coupon Bonds Contra Market Adjustment - Investments in U.S. Treasury Zero	D	F	Y					
1639	Coupon Bonds	С	F	Υ					
	Other Investments	D	Y	Y					
	Land and Land Rights	D	N						
	Improvements to Land	D	N						
	Accumulated Depreciation on								
1719	Improvements to Land	С	N						
	Construction-in-Progress	D	N						
	Buildings, Improvements, and								
1730	Renovations	D	N						

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances					
***************************************	CCCCE / GOCCAIN	***************************************		7.0	Jacted That B			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Accumulated Depreciation on							
	Buildings, Improvements, and	_						
	Renovations	С	N					
1740	Other Structures and Facilities	D	N					
	Accumulated Depreciation on Other	_						
	Structures and Facilities	C	N					
1750	Equipment	D	N					
4750	Accumulated Depreciation on	•						
1/59	Equipment	C	N					
1810	Assets Under Capital Lease	D	N					
4040	Accumulated Depreciation on Assets	_						
	Under Capital Lease	С	N					
1820	Leasehold Improvement	D	N					
4000	Accumulated Amortization on	_	N.					
	Leasehold Improvements	C	N					
	Internal - Use Software	D	N					
1832	Internal - Use Software in Developmer	D	N					
4000	Accumulated Amortization on Internal Use Software	_	N.					
		C D	N					
	Other Natural Resources	С	N					
1849	Allowance for Depletion	<u> </u>	N				**************************************	
1000	Other General Property, Plant, and	<b>D</b>	NI NI					
1890	Equipment	D	N					
	Accumulated Depreciation on Other							
4000	General Property, Plant, and	_	N.					
	Equipment	C D	N F	V				
	Receivable from Appropriations	D D	Y	Y Y			ΥΥ	
	Other Assets Accounts Payable	С	Y Y	Y			Y	
	Disbursements in Transit	C	Y	Y			<u> </u>	
	Contract Holdbacks	C	Y	Y				
	Accrued Interest Payable	C	Y	Y				
2140	Payable for Transfers of Currently		ı	l l				
2150	Invested Balances	С	F	Y				
	Expenditure Transfers Payable	C	F	Y				
	Entitlement Benefits Due and Payable	C	N					
2100	Subsidy Payable to the Financing		14					
2170	Account	С	F	Y				
2170	Contra Liability for Subsidy Payable to		'	I .			***************************************	
2170	the Financing Account	D	F	Y				
	Loan Guarantee Liability	С	N	I				
	Other Accrued Liabilities	C	Y	Y				
	Accrued Funded Payroll and Leave	C	N	'				
	Withholdings Payable	C	N					
	Employer Contributions and Payroll							
2213	Taxes Payable	С	Υ	Y				
	Other Post - Employment Benefits			•				
2215	Due and Payable	С	Υ	Y				
	Pension Benefits Due and Payable to			L				
2216	Beneficiaries	С	N					
	Benefit Premiums Payable to Carriers	C	N					
	Life Insurance Benefits Due and							
2212	Payable to Beneficiaries	С	N					
	Unfunded Leave	C	N					
	Unfunded FECA Liability	C	F F	Y				
	Other Unfunded Employment Related	<u> </u>	1	l .				
2200	Liability	С	Υ	Y				
2210	Advance From Others	C	Y	Y				
Z310	Auvance Fioni Oneis	U	ſ	ſ				

USSGL Account			USSGL Account Attributes  Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
2320	Deferred Credits	С	Υ	Υ					
	Liability for Deposit Funds, Clearing								
	Accounts, and Undeposited								
	Collections	С	Υ	Y					
	Principal Payable to the Bureau of the								
2510	Public Debt	С	F	Υ					
	Principal Payable to the Federal								
2520	Financing Bank	С	F	Υ					
	Securities Issued by Federal Agencies	***************************************							
	Under General and Special Financing								
2530	Authority	С	Υ	Υ					
	Discount on Securities Issued by								
	Federal Agencies Under General and								
	Special Financing Authority	D	Y	Υ					
	Premium on Securities Issued by		· · · · · · · · · · · · · · · · · · ·						
	Federal Agencies Under General and								
	Special Financiang Authority	С	Y	Y					
	Amortization of Discount and Premium								
	on Securities Issued by Federal								
	Agencies Under General and Special								
	Financing Authority	D	Υ	Y					
	Participation Certificates	С	Y	Y					
	Other Debt	C	Y	Y					
				T					
	Actuarial Pension Liability	С	N						
	Actuarial Health Insurance Liability	С	N						
	Actuarial Life Insurance Liability	С	N						
	Actuarial FECA Liability	С	N	······································					
	Other Actuarial Liabilities	С	N						
	Prior Liens Outstanding on Acquired	_							
	Collateral	С	N						
	Contingent Liabilities	С	N						
2940	Capital Lease Liability	С	Y	Υ					
	Liability for Subsidy Related to		_	.,					
	Undisbursed Loans	С	F	Υ					
	Accounts Payable From Canceled			.,					
	Appropriations	С	Y	Y					
	Resources Payable to Treasury	С	F	Y			Y		
	Custodial Liability	С	Y	Y			S		
	Other Liabilities	С	Y	Υ					
2995	Estimated Cleanup Cost Liability	С	N						
0455	Unexpended Appropriations -	_							
3100	Cumulative	С							
	Unexpended Appropriations -	_							
3101	Appropriations Received	С							
	Unexpended Appropriations -	_							
3102	Transfers-In	С	F	Y					
	Unexpended Appropriations -								
3103	Transfers-Out	D	F	Υ					
	Unexpended Appropriations -								
3106	Adjustments	С							
3107	Unexpended Appropriations - Used	D							
	Unexpended Appropriations - Prior-								
3108	Period Adjustments - Restated	D							
	Unexpended Appropriations - Prior-								
3109	Period Adjustments - Not Restated	D							
	Cumulative Results of Operations	С							
	Revenue From Goods Sold	C	Y	Y	Х	Y			
	Contra Revenue for Goods Sold	D	Ý	Y	X	Y			

USSGL Account   Normal   Federal   Partner   Normach   Subfunction   Normal   Normal   Normal   Normal   Partner   Normach   Subfunction   Normal	Uggel Avv. d			USSGL Account Attributes						
No.   USSGL Account Title	·	USSGL Account		Aujusteu IIIai Dalances						
S209_Contra Revenue for Services Provided   D			Bal. Ind.			_				
15310   Interest Revenue - Other				-						
Sa11   Interest Revenue - Investments										
Sate   Interest Revenue - Borrowings/Loans   C   Y   Y   Y   Y   Y   Y   Y   Y   Y			laaaaa							
Contra Revenue for Interest Revenue   D	5311	Interest Revenue - Investments	С	Y	Υ	Y	Y	Y		
Contra Revenue for Interest Revenue   D										
Sa11 Loans Receivable	5312		С	Y	Υ	Y	Y	Υ		
Contra Revenue for Interest Revenue   5318 Investments		Contra Revenue for Interest Revenue								
Sa18   Investments	5317	Loans Receivable	D	Y	Υ	Y	Υ	Y		
Contra Revenue for Interest Revenue 5319 Other Penalities, Fines, and Administrative 5320 Fees Revenue Contra Revenue for Penalities, Fines, 5329 and Administrative Fees D Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y		Contra Revenue for Interest Revenue								
Sa19 Other   D	5318	Investments	D	Y	Υ	Y	Υ	Υ		
Penalties, Fines, and Administrative		Contra Revenue for Interest Revenue								
S320  Fees Revenue   C	5319	Other	D	Υ	Υ	Y	Y	Υ		
Contra Revenue for Penalties, Fines, 5329 and Administrative Fees D Y Y Y Y Y Y Y S S400 Benefit Program Revenue C Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y		Penalties, Fines, and Administrative								
S329 and Administrative Fees	5320	Fees Revenue	С	Υ	Υ	Y	Y	Υ		
Senefit Program Revenue		Contra Revenue for Penalties, Fines,								
Contra Revenue for Benefit Program	5329	and Administrative Fees					Y	Y		
Section   Sect	5400	Benefit Program Revenue	С	Y	Y	Y	Y			
Insurance and Guarantee Premium 5500 Revenue C N X Y Contra Revenue for Insurance and 5509 Guarantee Premium Revenue D N X Y Donated Revenue - Financial 5600 Resources C N T T COntra Revenue for Donations - 5609 Financial Resources D N T Donated Revenue - Nonfinancial Contra Revenue for Donations - 5609 Financial Resources D N T Donated Revenue - Nonfinancial Contra Revenue - Nonfinancial Resources D N T COntra Donated Revenue - S619 Nonfinancial Resources D N T Donated Revenue - S619 Nonfinancial Resources D N T DONATE D		Contra Revenue for Benefit Program								
S500   Revenue   C	5409	Revenue	D	Υ	Υ	Y	Y			
Contra Revenue for Insurance and   5509   Guarantee Premium Revenue   D   N   X   Y		Insurance and Guarantee Premium								
Stong   Guarantee Premium Revenue   D	5500	Revenue	С	N		X	Υ			
Donated Revenue - Financial   C		Contra Revenue for Insurance and					•			
Donated Revenue - Financial   C	5509		D	N		Х	Y			
Contra Revenue for Donations -   5609 Financial Resources   D   N   T		Donated Revenue - Financial								
Contra Revenue for Donations -   5609 Financial Resources   D   N   T	5600	Resources	С	N		Т				
Donated Revenue - Nonfinancial   C		Contra Revenue for Donations -								
Section   Contra Donated Revenue -   Contra Donated Revenue -   Contra Donated Revenue -   Contra Donated Revenue -   Contra Donated Resources   Donated Revenue -   Contra Donated Resources   Donated Revenue -   Contra Donated Resources   Donated Revenue -   Contra Donated Revenue -   Con	5609		D	N		Т				
Contra Donated Revenue -	······································	Donated Revenue - Nonfinancial	***************************************		***************************************					
5619   Nonfinancial Resources   D	5610	Resources	С	N		Т				
Expended Appropriations		Contra Donated Revenue -								
Expended Appropriations - Prior-   5708   Period Adjustments - Restated   C   Expended Appropriations - Prior-   5709   Period Adjustments - Not Restated   C   Financing Sources Transferred In   5720   Without Reimbursement   C   Financing Sources Transferred Out   Financing Sources Transferred Out   Financing Sources Transferred Out   D   F   Y	5619	Nonfinancial Resources	D	N		Т				
Expended Appropriations - Prior-  5708   Period Adjustments - Restated   C	5700	Expended Appropriations	С							
Expended Appropriations - Prior-  5709   Period Adjustments - Not Restated   C   Financing Sources Transferred In   5720   Without Reimbursement   C   Financing Sources Transferred Out   5730   Without Reimbursement   D   F   Y										
5709 Period Adjustments - Not Restated         C           Financing Sources Transferred In         C           5720 Without Reimbursement         C           Financing Sources Transferred Out         F           5730 Without Reimbursement         D           Appropriated Earmarked Receipts         F           5740 Transferred In         C           Appropriated Earmarked Receipts         F           5745 Transferred Out         D           Expenditure Financing Sources -         C           5750 Transfers-In         C           Expenditure Financing Sources -         C           5760 Transfers-Out         D           Nonexpenditure Financing Sources -         F           5765 Transfers-Out         D           Nonexpenditure Financing Sources -         F           5780 Imputed Financing Sources         C           F         Y           5790 Other Financing Sources         C           F         Y           5799 Adjustment of Appropriations Used         D           5800 Tax Revenue Collected         C         Y         Y           5801 Tax Revenue Accrual Adjustment         C         Y         Y	5708	Period Adjustments - Restated	С							
5709 Period Adjustments - Not Restated         C           Financing Sources Transferred In         C           5720 Without Reimbursement         C           Financing Sources Transferred Out         F           5730 Without Reimbursement         D           Appropriated Earmarked Receipts         F           5740 Transferred In         C           Appropriated Earmarked Receipts         F           5745 Transferred Out         D           Expenditure Financing Sources -         C           5750 Transfers-In         C           Expenditure Financing Sources -         C           5760 Transfers-Out         D           Nonexpenditure Financing Sources -         F           5765 Transfers-Out         D           Nonexpenditure Financing Sources -         F           5780 Imputed Financing Sources         C           F         Y           5790 Other Financing Sources         C           F         Y           5799 Adjustment of Appropriations Used         D           5800 Tax Revenue Collected         C         Y         Y           5801 Tax Revenue Accrual Adjustment         C         Y         Y	······································		***************************************		***************************************					
5720 Without Reimbursement         C         F         Y           Financing Sources Transferred Out         F         Y           5730 Without Reimbursement         D         F         Y           Appropriated Earmarked Receipts         C         F         Y           5740 Transferred In         C         F         Y           Appropriated Earmarked Receipts         D         F         Y           5745 Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750 Transfers-In         C         F         Y           Expenditure Financing Sources -         D         F         Y           5760 Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5780 Transfers-Out         D         F         Y           5780 Imputed Financing Sources         C         F         Y           5790 Other Financing Sources         C         F         Y           5799 Adjustment of Appropriations Used         D         T         Y           5800 Tax Revenue Collected         C         Y         Y         T	5709	Period Adjustments - Not Restated	С							
Financing Sources Transferred Out 5730 Without Reimbursement  Appropriated Earmarked Receipts 5740 Transferred In  Appropriated Earmarked Receipts 5745 Transferred Out  Expenditure Financing Sources - 5750 Transfers-In  Nonexpenditure Financing Sources - 5755 Transfers-In  Expenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D F Y  Nonexpenditure Financing Sources - 5760 Transfers-Out  D F Y  Sources - 5760 Imputed Financing Sources  C F Y  5790 Other Financing Sources  C F Y  5799 Adjustment of Appropriations Used D S800 Tax Revenue Collected C Y Y T Y		Financing Sources Transferred In								
S730 Without Reimbursement Appropriated Earmarked Receipts 5740 Transferred In Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out Nonexpenditure Financing Sources - 5760 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D  5800 Tax Revenue Collected C Y Y T Y	5720	Without Reimbursement	С	F	Υ					
Appropriated Earmarked Receipts 5740 Transferred In C F Y Appropriated Earmarked Receipts 5745 Transferred Out D F Y Expenditure Financing Sources - 5750 Transfers-In C F Y Nonexpenditure Financing Sources - 5755 Transfers-In C F Y Expenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Sources C F F Y Sou		Financing Sources Transferred Out								
5740 Transferred In  Appropriated Earmarked Receipts 5745 Transferred Out  Expenditure Financing Sources - 5750 Transfers-In  Nonexpenditure Financing Sources - 5755 Transfers-In  Expenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D  F  Y  Nonexpenditure Financing Sources - 5760 Transfers-Out  D  F  Y  Sources - 5770 Other Financing Sources  C  F  Y  Tax Revenue Collected  C  Y  Y  T  Y  Tax Revenue Accrual Adjustment  C  F  Y  F  Y  T  Y  T  Y  T  T  T  T  T  T  T  T	5730	Without Reimbursement	D	F	Υ					
Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y  Nonexpenditure Financing Sources - 5765 Transfers-Out C F Y  5780 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C Y Y T Y										
5745         Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750         Transfers-In         C         F         Y           Nonexpenditure Financing Sources -         C         F         Y           Expenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765         Transfers-Out         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D         Tax Revenue Collected         C         Y         Y         T         Y           5801         Tax Revenue Accrual Adjustment         C         Y         Y         T         Y	5740	Transferred In	С	F	Y					
5745         Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750         Transfers-In         C         F         Y           Nonexpenditure Financing Sources -         C         F         Y           Expenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765         Transfers-Out         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D         Tax Revenue Collected         C         Y         Y         T         Y           5801         Tax Revenue Accrual Adjustment         C         Y         Y         T         Y		Appropriated Earmarked Receipts								
Expenditure Financing Sources - 5750 Transfers-In	5745	Transferred Out	D	F	Y					
5750         Transfers-In         C         F         Y           Nonexpenditure Financing Sources -         C         F         Y           5755         Transfers-In         C         F         Y           Expenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765         Transfers-Out         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D         Tax Revenue Collected         C         Y         Y         T         Y           5801         Tax Revenue Accrual Adjustment         C         Y         Y         T         Y										
Nonexpenditure Financing Sources -  5755 Transfers-In	5750		С	F	Υ					
5755         Transfers-In         C         F         Y           Expenditure Financing Sources -         D         F         Y           5760         Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765         Transfers-Out         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D         S           5800         Tax Revenue Collected         C         Y         Y         T         Y           5801         Tax Revenue Accrual Adjustment         C         Y         Y         T         Y										
Expenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D F Y  S780 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D  5800 Tax Revenue Collected C Y Y T Y	5755	Transfers-In	С	F	Y					
5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D F Y  S780 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D  5800 Tax Revenue Collected C Y Y T Y										
Nonexpenditure Financing Sources - 5765 Transfers-Out  5780 Imputed Financing Sources  C F Y  5790 Other Financing Sources  C F Y  5799 Adjustment of Appropriations Used  D F Y  T Y  5801 Tax Revenue Accrual Adjustment  C Y Y T Y	5760	Transfers-Out	D	F	Υ					
5765         Transfers-Out         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D         Tax Revenue Collected         C         Y         Y         T         Y           5801         Tax Revenue Accrual Adjustment         C         Y         Y         T         Y										
5790 Other Financing Sources       C       F       Y         5799 Adjustment of Appropriations Used       D         5800 Tax Revenue Collected       C       Y       Y       T       Y         5801 Tax Revenue Accrual Adjustment       C       Y       Y       T       Y		Transfers-Out	D	F	Υ					
5790 Other Financing Sources       C       F       Y         5799 Adjustment of Appropriations Used       D         5800 Tax Revenue Collected       C       Y       Y       T       Y         5801 Tax Revenue Accrual Adjustment       C       Y       Y       T       Y	5780	Imputed Financing Sources	С	F	Y					
5799 Adjustment of Appropriations Used         D         S800 Tax Revenue Collected         C         Y         Y         T         Y           5801 Tax Revenue Accrual Adjustment         C         Y         Y         T         Y			С	F	Y					
5800 Tax Revenue Collected         C         Y         Y         T         Y           5801 Tax Revenue Accrual Adjustment         C         Y         Y         T         Y										
5801 Tax Revenue Accrual Adjustment C Y Y T Y				Y	Y	T		Υ		
			С	Y	Y	Т		Υ		
			D	Y	Y	T		Y		

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

LICCOL Account			USSGL Account Attributes Adjusted Trial Balances						
	USSGL Account		Au	justeu IIIdi B	aidiices				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Tax Revenue Refunds	D	Y	Y	Т		Y		
	Other Revenue	C	Ϋ́	Y	Y	Y	Ϋ́		
	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
	Collections for Others	D	Ϋ́	Y	Y	Y	S		
	Accrued Collections for Others	D	Y	Y	Y	Y	S		
	Operating Expenses/Program Cost	D	Y	Y	-	Y			
	Contra Bad Debt Expense - Incurred			·					
6190	for Others	С	Υ	Υ		Y			
	Adjustment to Subsidy Expense	C	N			Y			
0.00	Interest Expenses on Borrowing From the Bureau of the Public Debt and /or					•			
6310	the Federal Financing Bank	D	F	Υ		Y			
	Interest Expenses on Securities	D	Υ	Y		Y			
	Other Interest Expenses	D	Υ	Y		Y	Υ		
	Benefit Expense	D	Y	Υ		Y			
	Cost of Goods Sold	D	N			Y			
	Applied Overhead	С	N			Y			
6610	Cost Capitalization Offset	С	N			Y			
	Depreciation, Amortization, and								
6710	Depletion	D	N			Υ			
	Bad Debt Expense	D	Υ	Y		Y			
	Imputed Costs	D	F	Υ		Y			
	Other Expenses Not Requiring	***************************************							
6790	Budgetary Resources	D	Υ	Υ		Y			
	Future Funded Expenses	D	Υ	Υ		Y			
	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority								
	(Unobligated)	D	F	Υ		Y			
6900	Nonproduction Costs	D	Υ	Υ		Y			
	Gains on Disposition of Assets - Other		N		Υ	Y			
	Gains on Disposition of Investments	С	Y	Υ	Y				
	Gains on Disposition of Borrowings	С	F	Υ	Υ				
	Unrealized Gains	С	Υ	Υ	Y				
7190	Other Gains	С	Y	Y	Y	Y			
7210	Losses on Disposition of Assets - Other	D	N		Y	Y			
7211	Losses on Disposition of Investments	D	Y	Y	Y				
	Losses on Disposition of Borrowings	D	F	Y	Y				
	Unrealized Losses	D	Y	Y	Y	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
	Other Losses	D	Y	Y	Y	Y			
	Extraordinary Items Prior-Period Adjustments - Not	С	N	.,		Y			
	Restated	С	Y	Y					
	Prior-Period Adjustments - Restated	С	Y	Y					
	Distribution of Income - Dividend	D	Y	Y	Y	Y			
7600	Changes in Actuarial Liability	D	N			Y			
	Offset for Purchases of Capitalized Assets	С	Y	Y					
8802	Purchases of Capitalized Assets	D	Y	Y					

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL a	ccount attrib	utes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column inc	dicates that th	ne FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	ute. See Not	e 5 for valid attribute values/domains.
3/ A blank space in any attribute	column indic	cates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that th	e correct attr	ibute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Dalait/Occalit		019
Debit/Credit	С	Credit
	D	Debit
Evebongo/Nenovebongo	X	Exchange Revenue
Exchange/Nonexchange	^ 	· ·
	1	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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#### **Attributes Used To Prepare Budgetary Reports**

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram
- ♦ Entity Definition Report
- ♦ Attribute Definition Report
- ♦ FACTS II USSGL Account Attributes Table

#### Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

#### **Entity Definition Report**

This report provides definitions and business rules for relationships between all entities.

#### Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

#### FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

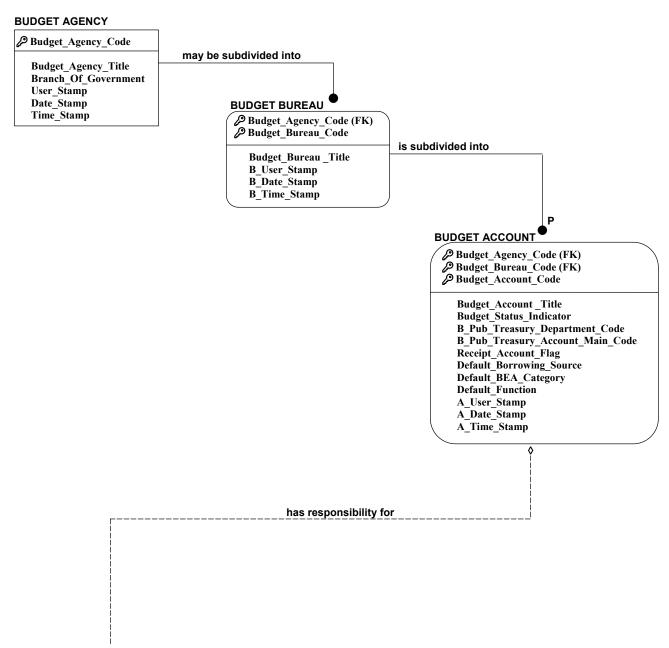
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

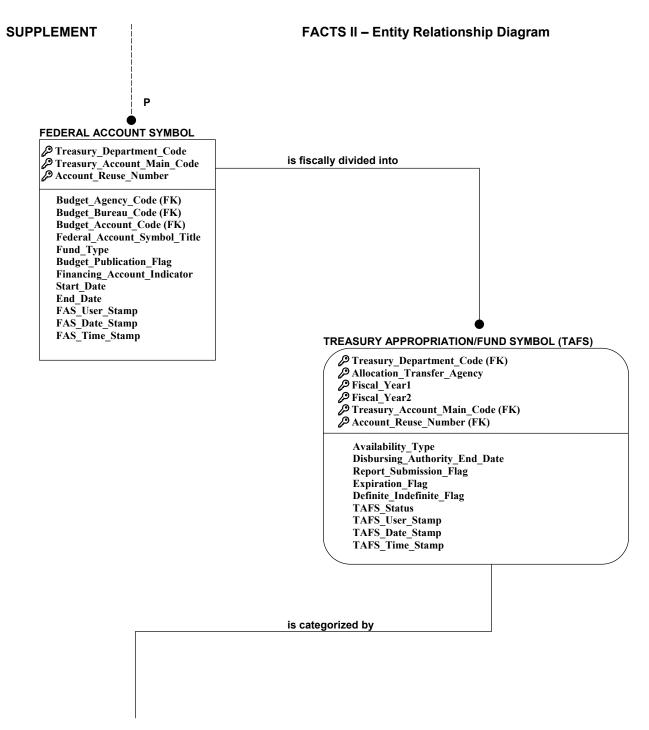
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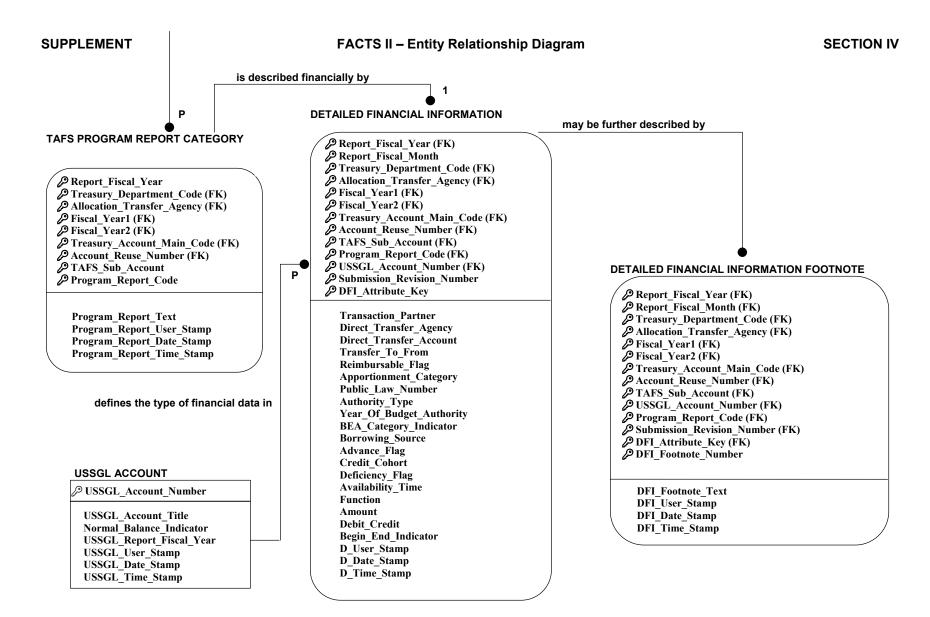
Space	This attribute is <b>not reported</b> in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

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**Entity Name: BUDGET AGENCY** 

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

<u>Examples</u>: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

Independent Commissions and Boards

Entity Type: Independent

#### **Business Rules**:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET BUREAU** 

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

#### **Business Rules**:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET ACCOUNT** 

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

#### **Business Rules**:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

#### **Business Rules**:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific

basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

**Entity Name: USSGL ACCOUNT** 

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's

core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting

requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

**Business Rules**:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury's Annual Report), the SF-133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

### **BUDGET AGENCY**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133. 3/A OMB establishment of the U.S. Government. The code is P&F A-11 assigned by OMB. The title of a department, agency, or establishment of OMB Circular No. SF 133. OMB Budget_Agency_Title 125/A the U.S. Government. The title is assigned by OMB. A-11 P&F Distinguishes among branches of Government. Branch Of Government SF 133. E - Executive Branch 1/A OMB L - Legislative Branch P&F J - Judicial Branch User Stamp Who last updated the record. N/A 8/A N/A System 10/Date Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

# **FACTS II - ATTRIBUTE DEFINITION REPORT**

# **BUDGET BUREAU**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or	OMB Circular No.	3/A	SF 133, P&F	OMB
	establishment of the U.S. Government. The code is assigned by OMB.	A-11			
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the	OMB Circular No.	2/A	SF 133, P&F	OMB
	Budget Bureau Code represents an organizational unit	A-11			
	within an agency. The code is assigned by OMB.				
Budget_Bureau_Title	The title of an organizational unit within an agency.	OMB Circular No.	125/A	SF 133, P&F	OMB
	The title is assigned by OMB.	A-11			
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date	N/A	System
			YYYY/MM/		
			DD		
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time	N/A	System
-			HH:MM:SS		

# **BUDGET ACCOUNT**

Attribute Name	Attaile de Definition	Damain	System	Defenses	Compliant Do
Attribute Name Budget_Agency_Code	Attribute Definition  A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	Domain OMB Circular No. A-11	Characteristics 3/A	Reference SF 133, P&F	Supplied By OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_M ain_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	ОМВ
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET ACCOUNT**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Default BEA Category Indicates whether the Budget Enforcement Act D - Discretionary P&F 1/A OMB (BEA) category is mandatory, discretionary, or M - Mandatory emergency discretionary. E - Emergency Discretionary OMB Circular No. Default Function Classification of data according to major purpose 3/A P&F OMB served (e.g., income, security, or national defense). A-11 Classifications are required by Congressional Budget Act of 1974. A User Stamp Who last updated the record. N/A 8/A System N/A Date when the record was last updated. A Date Stamp N/A 10/Date N/A System YYYY/MM/D A_Time_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

#### FEDERAL ACCOUNT SYMBOL

I EDERVIE MOCCOUNT OTIV	<u>IDOL</u>				
			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

System

#### FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	ОМВ
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	ОМВ
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
	have been canceled.				

#### FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

	TOTAL CINE CIMESE (TAIL C)		System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

#### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

			System		
Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
AFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

#### TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Text	The text description associated with the program report code.	N/A	25/A	SF 133	OMB, Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# **USSGL ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

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Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

Attribute Name	Attribute Definition	Domain	System Characteristic	cs Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account, which is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment.  (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

DETAILED I INANGIAE IIVI	<u> </u>		System		
Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or nonnational defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

**SECTION IV** 

#### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data.  The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date Stamp, and Time Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

# **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit		Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BE	A Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Car	. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Fund Balance With Treasury	D	Υ	Е														U/E			
	Imprest Funds	D	Υ	Е														U			
	Funds Held by the Public	D	Υ	Е														U/E			
1195	Other Monetary Assets	D	Υ	Е														U/E			
1610	Investments in U. S. Treasury Securities Issued by the Bureau of the Public Debt	D	Υ	В														U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E														U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	С	Y	Е														U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt Amortization of Discount and Premium on	D	Y	E														U			
1613	U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Е														U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	В														U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Υ	E							Y							U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	С	Υ	Е														U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Υ	Е														U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E														U			
	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public																				
1630	Debt Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public	D	Y	В														U			
1630	Debt Discount on U.S. Treasury Zero Coupon	D	Y	E														U			
1631	Bonds Issued by the Bureau of the Public Debt	С	Υ	Е														U			
	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds Estimated Indefinite Contract Authority	D D	Y	E E		Y												U			
	Anticipated Adjustments to Contract Authority	С	Y	E														U			

	USSGL ACCOUNT											USS	GL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4040	Estimated Indefinite Degraving Authority	<b>D</b>		_		Y																
4042	Estimated Indefinite Borrowing Authority	D	Υ	Е		Y													U			
4044	Anticipated Reductions to Borrowing Authority	С	Υ	Е															U			
4044	Anticipated Transfers to the General Fund	C	Ť	Ε.															_ 0			
4047	of the Treasury	С	Υ	Е															U			
4047	Anticipated Collections From Non-Federal	C	<u>'</u>																- 0			
4060	Sources	D	Υ	Е															U			
4000	Anticipated Collections From Federal	D	<u> </u>	_															- 0			
4070	Sources	D	Υ	Е															U			
4070	Amounts Appropriated From Specific	D	<u> </u>	_															- "			
	Treasury-Managed Trust Fund TAFS -																					
4081	Receivable - Transferred	С	Y	Е	Υ								Υ						U/E			
.501	Allocations of Realized Authority - To Be		<del>-                                    </del>										<u>'</u>						- 3, _			
	Transferred From Invested Balances -																					
4082	Transferred	С	Υ	Е	Υ								Υ						U/E			
	Transfers - Current-Year Authority -	_			-																	
4083	Receivable - Transferred	С	Υ	Е	Υ								Υ						U			
4111	Debt Liquidation Appropriations	D	Υ	Е	Υ	Υ							Υ						U			Υ
																			-			
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е		Υ							Υ						U			
	Appropriated Trust or Special Fund																					
4114	Receipts	D	Υ	Е	Υ	Υ							Υ						U			Υ
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ	Υ							Υ						U			
	Loan Administrative Expense																					
4117	Appropriation	D	Υ	E	Υ	Υ							Υ						U			
	Reestimated Loan Subsidy Appropriation	D	Υ	E		Υ							Υ						U			
	Other Appropriations Realized	D	Υ	Ε	Υ	Υ							Υ				Υ		U			Y
4120	Appropriations Anticipated	D	Υ	Е		Υ							Υ						U			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Υ	В		Y													U			
	Authority Adjusted for Interest on Public																					
4122	Debt Securities	D	Υ	Е		Y													U			
	Amounts Appropriated From Specific																					
	Treasury-Managed Trust Fund TAFS -		۱.,	_		.,							.,									
4123	Receivable - Rescinded	D	Υ	Е	Υ	Υ							Υ						U			
	Amounts Appropriated From Specific																					
440.	Treasury-Managed Trust Fund TAFS -	_	,,	_									.,									
4124	Payable - Rescinded	С	Υ	Е		Υ							Υ						U			
4405	Loan Modification Adjustment Transfer		,,	_									.,			.,				.,		
4125	Appropriation	D	Υ	Е		Υ							Υ		Y	Y			U	Υ		
	Amounts Appropriated From Specific																					
4400	Treasury-Managed Trust Fund TAFS -	_											\ \ \									
4126	Receivable	D	Υ	В		Υ							Υ		1				U/E			Υ

	USSGL ACCOUNT											USSGL	ACCOUNT	ATTRIBUTI	ES/1						
		FACTS II	Debit	Begin		Public	Apport.	Program		Avail.	Trans.	Borrow BE	A Year o	f Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.		Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Ca	t. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	Е		Υ						Y						U/E			Υ
	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -																				
4127	Payable	С	Υ	В								Y						U/E		<b>├</b>	Υ
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E								Y						U/E			Y
7127	Amounts Appropriated From Specific	O		_								<u> </u>						- 0/L		+	•
4128	Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	Е		Y						Y						U/E			Y
1120	Amounts Appropriated From Specific		<u> </u>	_		•												- 0,2		+	•
	Treasury-Managed Trust Fund TAFS -																				
4129	Transfers-Out	С	Y	Е		Υ						Y						U/E			Υ
	Appropriation to Liquidate Contract			_																+	
4130	Authority Withdrawn	С	Υ	Е														U/E			Υ
4131	Current-Year Contract Authority Realized	D	Y	Е		Υ						Y	,					U			
4133	Reductions of Contract Authority	С	Υ	E								Y						U/E			Υ
4134	Contract Authority Withdrawn	С	Υ	Е														U/E			Υ
4135	Contract Authority Liquidated	С	Υ	Е	Υ	Υ						Y	'					U/E			Y
	Contract Authority To Be Liquidated by																				
4136	Trust Funds	С	Υ	В								Y	•					U/E			Υ
	Contract Authority To Be Liquidated by																				
	Trust Funds	С	Υ	Е								Y						U/E			Υ
	Transfers of Contract Authority	D	Υ	В		Υ						Y		Y	Υ			U/E	Υ		Υ
4137	Transfers of Contract Authority	D	Υ	Е		Υ						Y	'	Υ	Υ			U/E	Υ		Υ
	Appropriation to Liquidate Contract																				
	Authority	D	Υ	Е		Υ						Y						U/E			Υ
	Contract Authority Carried Forward	D	Υ	В														U/E			Υ
	Contract Authority Carried Forward	D	Y	Е														U/E		<b>↓</b>	Υ
4140	Substitution of Borrowing Authority	С	Υ	Е	Υ							Y Y						U/E		<b>↓</b>	Υ
	Current-Year Borrowing Authority Realized	D	Υ	Е		Y						Y Y						U			
	Reductions of Borrowing Authority	С	Υ	Е								Y Y	'					U/E			Y
4144	Borrowing Authority Withdrawn	С	Y	Е								Y						U/E		-	Υ
4145	Borrowing Authority Converted to Cash	С	Υ	Е								Y						U/E			Υ
	Actual Repayments of Debt, Current-Year																				
4146	Authority	С	Υ	Е	Υ							Y	'					U/E		1	
4147	Actual Repayments of Debt, Prior-Year Balances	С	Y	Е														U/E			
	Resources Realized From Borrowing																				
4148	Authority	D	Υ	Е														U/E			Υ
4149	Borrowing Authority Carried Forward	D	Υ	В								Y						U/E			Υ
4149	Borrowing Authority Carried Forward	D	Υ	E								Y						U/E			Υ

	USSGL ACCOUNT											USSGL A	CCOUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin		Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit		Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source Cat	. BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
4150	Reappropriations	D	Υ	E		Υ						Y						U			Υ
	Actual Capital Transfers to the General																				
	Fund of the Treasury, Current-Year																				
4151	Authority	С	Υ	Е								Y						U/E			
	Actual Capital Transfers to the General																				
4152	Fund of the Treasury, Prior-Year Balances	С	Υ	Е														U/E			
	Authority Made Available From Receipt or																				
	Appropriation Balances Previously																				
4157	Precluded From Obligation	D	Υ	Е		Υ						Y						U			
	Authority Made Available From Offsetting																				
	Collection Balances Previously Precluded	_	l	_																	
4158	From Obligation	D	Υ	E		Υ						Y						U			
1	Anticipated Transfers - Current-Year		l	_		.,															
4160	Authority	D	Υ	E		Υ												U			
	Allocations of Authority - Anticipated From	_	l	_																	
4165	Invested Balances	D	Υ	Е		Υ												U			
	AU (D IA T. D																				
4400	Allocations of Realized Authority - To Be	_	.,	_															.,		
4166	Transferred From Invested Balances	D	Υ	В		Υ						Y		Y	Y			U/E	Y		
4400	Allocations of Realized Authority - To Be Transferred From Invested Balances	_	.,	_															.,		
4166		D	Υ	E		Υ						Y		Y	Y			U/E	Υ		
4407	Allocations of Realized Authority - Transferred From Invested Balances	_	Ι _Υ	Е		Υ						Y		Y	Y			U/E	Υ		
4167		D	Y	. E		Y						Y		Y	Y			U/E	Y		
	Allocations of Realized Authority - Not To Be Transferred From Invested Balances -																				
1169	Rescinded	D	Ι _Υ	Е		Υ						Y		Y	Y			U	Υ		
	Transfers - Current-Year Authority	D	Y	E	Y	Y						Y		Y	Y			U	Ϋ́		
4170	Non-Allocation Transfers of Invested	D	<u> </u>	_	_ '									'	•			- 0			
1171	Balances - Receivable	D	Ι _Υ	В		Υ						Y		Y	Y			U/E	Υ		
	Non-Allocation Transfers of Invested		<u> </u>	U		'								'	1			- O/L	'		
4171	Balances - Receivable	D	Ι _Υ	Е		Υ						Y		Y	Y			U/E	Υ		
F	Non-Allocation Transfers of Invested		<u> </u>	_		•						<del>                                     </del>		'	'			J, _			
4172	Balances - Payable	С	ΙΥ	В		Υ						Y		Y	Y			U/E	Υ		
T	Non-Allocation Transfers of Invested	_													•						
4172	Balances - Payable	С	Y	Е		Υ						Y		Υ	Υ			U/E	Υ		
	Non-Allocation Transfers of Invested													•	-						
4173	Balances - Transferred	D	Y	Е		Υ						Y		Υ	Υ			U/E	Υ		
	Allocation Transfers of Current-Year																				
4175	Authority for Non-Invested Accounts	D	Υ	Е	Υ	Υ						Y		Υ	Υ			U	Υ		
	Allocation Transfers of Prior-Year																				
4176	Balances	D	Υ	Е										Υ	Υ			U/E	Υ		
	Anticipated Transfers - Prior-Year																				
4180	Balances	D	Υ	Е														U			
4190	Transfers - Prior-Year Balances	D	Υ	Е										Y	Y			U	Υ		

	USSGL ACCOUNT											USSG	L AC	COUNT	ATTRIBUTE	S/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.		Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.		Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Balance Transfers - Extensions of																					
	Availability Other Than Reappropriations	D	Υ	Е											Y	Y			U/E	Υ		
4195	Transfer of Obligated Balances	D	Υ	Е															U/E			
	Transfer of Expired Expenditure Transfers		.,	_											.,	.,				.,		
	Receivable	D	Y	E									Υ		Y	Y			U/E	Υ		
	Total Actual Resources - Collected	D	Y	В															U/E			
4201	Total Actual Resources - Collected	D	Y	Е															U/E			
4040	Anticipated Reimbursements and Other	_	, , , , , , , , , , , , , , , , , , ,	_																		
4210	Income Liquidation of Deficiency - Offsetting	D	Y	Е															U			
4242	Collections	D	Y	Е		Υ							Υ						U			
4212	Anticipated Appropriation Trust Fund	D	T			T							ī						U			
1215	Expenditure Transfers	D	Υ	Е															U			
4210	Unfilled Customer Orders Without	U	<b>-</b> '																			
4221	Advance	D	Υ	В							Υ		Υ						U/E			
7221	Unfilled Customer Orders Without		<u> </u>										•						- O/L			
4221	Advance	D	Y	Е							Υ		Υ						U/E			
F			•	_							•		•						- 0, _			
4222	Unfilled Customer Orders With Advance	D	Y	В							Υ		Υ						U/E			
			·	_							•		•						- 0, -			
4222	Unfilled Customer Orders With Advance	D	Υ	Е							Υ		Υ						U/E			
	Appropriation Trust Fund Expenditure																					
4225	Transfers - Receivable	D	Υ	В									Υ						U/E			
	Appropriation Trust Fund Expenditure																					
4225	Transfers - Receivable	D	Υ	Е									Υ						U/E			
	Unfilled Customer Orders Without																					
4230	Advance - Transferred	С	Υ	Е							Υ		Υ		Υ	Υ			U/E	Υ		
	Unfilled Customer Orders With Advance -																					
4231	Transferred	С	Υ	Е							Υ		Υ						U/E			
	Appropriation Trust Fund Expenditure																					
4232	Transfers - Receivable - Transferred	С	Υ	Е									Υ		Υ	Υ			U/E	Υ		
	Reimbursements and Other Income																					
4233	Earned - Receivable - Transferred	С	Υ	Е							Υ		Υ		Υ	Y			U/E	Υ		
4234	Other Federal Receivables - Transferred	С	Υ	Е									Υ		Υ	Y			U/E	Υ		
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Υ	В							Υ		Υ						U/E			
	Reimbursements and Other Income		١.,	_							.,		.,						=			
4251	Earned - Receivable	D	Υ	E							Υ		Υ						U/E			
4050	Reimbursements and Other Income	_	,,	_									.,									
4252	Earned - Collected	D	Υ	Е				-			Υ		Υ						U/E			
405-	Appropriation Trust Fund Expenditure	_	,,	_									.,									
4255	Transfers - Collected	D	Y	Е									Υ						U/E			
4000	Actual Collections of "governmental-type"	D	Y	Е									Υ						11/5			
426U	Fees	U	Y	E									Y						U/E			

	USSGL ACCOUNT											USS	GL AC	COUNT	ATTRIBUTE	S/1						
		FACTS II	Debit			Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit			Law	Cat.	Rpt. Code		Time	Partner	Source	Cat.	ВА	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Actual Collections of Business-Type Fees	D	Υ	Е									Υ						U/E			
	Actual Collections of Loan Principal	D	Υ	Е									Υ						U/E			
4263	Actual Collections of Loan Interest	D	Υ	Ε									Υ						U/E			
4264	Actual Collections of Rent	D	Υ	Ε									Υ						U/E			
	Actual Collections From Sale of																					
4265	Foreclosed Property	D	Υ	Ε									Υ						U/E			
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	Ε									Υ						U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	Ε									Υ						U/E			
	Actual Program Fund Subsidy Collected	D	Υ	Е									Υ						U/E			
4273	Interest Collected From Treasury	D	Υ	Е									Υ						U/E			
	Actual Collections From Liquidating Fund	D	Υ	Е									Υ						U/E			
	Actual Collections From Financing Fund	D	Υ	Е									Υ						U/E			
4277	Other Actual Collections - Federal	D	Υ	Е									Υ						U/E			
4004	Astrol December Fred Orbeits December	_	.,	_																		
4281	Actual Program Fund Subsidy Receivable	D	Υ	В									Υ						U/E			
4201	Actual Program Fund Subsidy Receivable	D	Υ	Е									Y						U/E			
	Interest Receivable From Treasury	D	Y	В									Y						U/E			
	Interest Receivable From Treasury	D	Y	E									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	В									Y						U/E			
	Receivable From the Liquidating Fund	D	Y	E									Y						U/E			
	Receivable From the Financing Fund	D	Y	В									Y						U/E			
	Receivable From the Financing Fund	D	Y	E									Y						U/E			
4287	Other Federal Receivables	D	Y	В									Y						U/E			
	Other Federal Receivables	. D	Y	E									Y						U/E			
7207	Anticipated Recoveries of Prior-Year		<u> </u>										•						O/L			
4310	Obligations	D	Υ	Е															U			
	Canceled Authority	C	Y	E									Υ						U/E			
1000	Rescission - New Budget Authority -		<u> </u>	_															0,2			
	Special and Trust TAFS Designated by																					
4382	Treasury as "Available"	С	Υ	Е	Y	Υ							Υ						U			
.002	Rescission - Prior-Year - Special and Trust	•		_	-	•							•									
	TAFS Designated by Treasury as																					
4383	"Available"	С	Υ	Е	Y	Υ							Υ						U			
	Rescinded Amounts Appropriated in																					
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Υ	В	Υ	Υ							Υ						U			
	Rescinded Amounts Appropriated in																					
	Special and Trust TAFS Designated by																					
4384	Treasury as "Available"	С	Υ	Е	Υ	Υ							Υ						U			

	USSGL ACCOUNT											USS	GL A	COUNT	ATTRIBUTE	ES/1						
		FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow	BEA	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source	Cat.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
	Authority Permanently Unavailable for																					
	Obligation Pursuant to Public Law -																					
	Special and Trust TAFS Designated by																					
4386	Treasury as "Available"	С	Υ	Е	Υ	Y							Υ					Υ	U			
	Adjustments to Indefinite No-Year																					
	Authority	С	Υ	Е		Υ							Υ						U			
	Rescission - New Budget Authority	С	Υ	Е	Υ	Υ						Υ	Υ						U			
4393	Rescission - Prior-Year	С	Υ	Е	Υ	Υ							Υ						U			
	Receipts Unavailable for Obligation Upon			_																		
4394	Collection	С	Υ	В		Y							Υ						U			Y
	Receipts Unavailable for Obligation Upon		.,	_		.,							١.,									
4394	Collection	С	Y	Е		Υ							Υ						U			Y
1205	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	_	Y	Е	Y	Y							Υ						U			
4395	Authority Permanently Unavailable for	С	_ T		r	Ť							T	-					U			
1206	Obligation Pursuant to Public Law	С	Y	Е	Y	Υ							Y					Υ	U/E			
4390	Receipts and Appropriations Temporarily		1		T	ī							I					T	U/E			
1307	Precluded From Obligation	С	Y	В	Υ	Y							Υ						U			
4007	Receipts and Appropriations Temporarily		<u> </u>		'	'							'									
4397	Precluded From Obligation	С	Y	Е	Υ	Υ							Y						U			
	Offsetting Collections Temporarily	•	·			•													-			
4398	Precluded From Obligation	С	Y	В		Υ							Υ						U			
	Offsetting Collections Temporarily																					
4398	Precluded From Obligation	С	Υ	Е		Υ							Υ						U			
	Special and Trust Fund Refunds and																					
	Recoveries Temporarily Precluded From																					
4399	Obligation	С	Υ	Е		Υ													U			
	Unapportioned Authority - Pending																					
4420	Rescission	С	Υ	Е															U			
	Unapportioned Authority - OMB Deferral	С	Y	Е															U			
	Unapportioned Authority	С	Y	В															U			
	Unapportioned Authority	С	Y	E						\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				1	1				U		Y	
4510	Apportionments	С	Y	E						Υ									U		Υ	-
4500	Apportionments Unavailable - Anticipated Resources	С	Y	Е						Y									U			
	Allotments - Realized Resources	C	Y	E						Ť									U		Υ	
4010	Unobligated Funds Not Subject to		T												<del>                                     </del>				U		T	-
4620	Apportionment	С	Y	В															U			
4020	Unobligated Funds Not Subject to		<u> </u>	В																		$\vdash$
4620	Apportionment	С	Y	Е															U		Υ	
1520	Funds Not Available for		<del>-</del>																			
4630	Commitment/Obligation	С	Ιγ	Е															U		Υ	
	Allotments - Expired Authority	C	Ý	В															E			
	Allotments - Expired Authority	C	Y	E															E			<u> </u>
	Commitments	C	Y	E															Ū		Υ	

Norm Bal   Credit   End   Type   Law   Cat   Rpt Code   Flag   Time   Partner   Source   Cat   RA   Agency   Account   Flag   Ion   Satus   Toil-rons   Flag   Rept Code   Rept   Rept Code   Rept		USSGL ACCOUNT											USSGL	. AC	COUNT	ATTRIBUTE	ES/1						
4881 Undelivered Orders - Obligations, Unpaid   C   Y   B   Y   Y   Y   Y   V   V   V   V   V   V			FACTS II	Debit	Begin	Auth.	Public	Apport.	Program	Reimb.	Avail.	Trans.	Borrow B	EΑ	Year of	Dir.Trans.	Dir. Trans.	Adv.	Func-	TAFS	Trans.	Def. ²	Def.
480   Undelivered Orders - Obligations, Unpaid   C   Y   E   Y   Y   Y   V   V   V   V   V   V   V	No.	Title	Norm Bal.2	Credit	End ²	Туре	Law	Cat.	Rpt. Code	Flag	Time	Partner	Source C	at.	BA	Agency	Account	Flag	tion	Status ²	To/From ²	Flag	Indef.2
A801   Undelivered Orders - Obligations, Unpaid   C   Y   E   Y   Y   Y   UIE																							
Undelivered Orders - Obligations,   C	4801	Undelivered Orders - Obligations, Unpaid	С	Y	В			Y	Y	Y										U/E			
Undelivered Orders - Obligations,   C	4801	Undelivered Orders - Obligations Unpaid	C	,	F			<b>Y</b>	Y	Y										II/E			
4802   Prepaid/Advanced   C	1001	9	-	<u> </u>	_															- 0,2	_		
18802   Propatifications	4802		С	Y	В			Υ	Υ	Y				Υ	Υ					U/E			
Assignment   Ass		-																					
AB31   Transferred, Unpaid   C   Y   E	4802	Prepaid/Advanced	С	Υ	Е			Υ	Υ	Υ				Υ	Υ					U/E			
Undelivered Orders - Obligations   Transferred, Prepaid/Advanced   C   Y   E		Undelivered Orders - Obligations																					
A832   Transferred, Prepaid/Advanced   C   Y   E	4831	Transferred, Unpaid	С	Υ	Е											Υ	Υ			U/E	Υ		
Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Prior-Year PrepaidAvanced Undelivered Orders - Deligations, Refunds Collected   D		Undelivered Orders - Obligations																					
Unpaid Undelivered Orders - Obligations, 4871 Recoveries  Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Designations, Refunds Collected  Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid College Orders - Obligations, Paid	4832	Transferred, Prepaid/Advanced	С	Υ	Е											Υ	Y			U/E	Υ		
AB71   Recoveries																							
Downward Adjustments of Prior-Year Praid/Advanced Undelivered Orders - 4872 Obligations, Refunds Collected D V E V E V V V V V V V V V V V V V V V																							
Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected  Upward Adjustments of Prior-Year Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Agont Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y Y UE  4901 Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y Y UE  4902 Delivered Orders - Obligations, Paid C Y E Y Y Y Y Y UE  4908 Authority Outlayed Not Yet Disbursed C Y B Y Y Y Y UE  4908 Authority Outlayed Not Yet Disbursed C Y B Y Y Y Y UE  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  D Y E Y Y Y Y UE  Upward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Refund Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Refund Delivered Orders - Obligations, Unpaid	4871		D	Υ	Е															U/E			
4872   Obligations, Refunds Collected   D		•																					
Upward Adjustments of Prior-Year   4881 Undelivered Orders - Obligations, Unpaid   Upward Adjustments of Prior-Year   Undelivered Orders - Obligations, Unpaid   C																							
4881   Undelivered Orders - Obligations, Unpaid   Upward Adjustments of Prior-Year	4872	Obligations, Refunds Collected	D	Υ	E									Υ						U/E			
4881   Undelivered Orders - Obligations, Unpaid   Upward Adjustments of Prior-Year																							
Upward Adjustments of Prior-Year Undelivered Orders - Obligations, 4882 Prepaid/Advanced 4901 Delivered Orders - Obligations, Unpaid C Y B Y Y Y Y 4901 Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y 4902 Delivered Orders - Obligations, Paid 4902 Delivered Orders - Obligations, Paid C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y Y Y 4908 Authority Outlayed Not Yet Disbursed C Y E Y Y Y Y																							
Undelivered Orders - Obligations,   Prepaid/Advanced   C   Y   E   Y   Y   Y   Y   Y   Y   Y   Y	4881		С	Y	Ε.			Y	Y	Y										U/E			
4882   Prepaid/Advanced   C   Y   E   Y   Y   Y   Y   Y   Y   Y   Y																							
4901   Delivered Orders - Obligations, Unpaid   C   Y   B   Y   Y   Y   Y   Y   W   W   W   W   W		<b>o</b> ,																					
4901   Delivered Orders - Obligations, Unpaid   4902   Delivered Orders - Obligations, Paid   4908   Authority Outlayed Not Yet Disbursed   C   Y   E   Y   Y   Y   Y   Y   Y   Y   Y														Υ	Υ								
4902 Delivered Orders - Obligations, Paid 4908 Authority Outlayed Not Yet Disbursed 4908 Authority Outlayed Not Yet Disbursed 4908 Authority Outlayed Not Yet Disbursed C Y B Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y			_						-														
4908 Authority Outlayed Not Yet Disbursed 4908 Authority Outlayed Not Yet Disbursed Delivered Orders - Obligations Transferred, Unpaid Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund Collected Upward Adjustments of Prior-Year																				_			
4908 Authority Outlayed Not Yet Disbursed  Delivered Orders - Obligations 4931 Transferred, Unpaid  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, 4971 Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected  Upward Adjustments of Prior-Year																							
Delivered Orders - Obligations 4931 Transferred, Unpaid  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, 4971 Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected  Upward Adjustments of Prior-Year					1															_			
4931 Transferred, Unpaid  Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, 4971 Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year	4908		C	Y	E			Y	Y	Y				Y	Y					U			
Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, 4971 Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected  Downward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year	4004		0		_												V				V		
Unpaid Delivered Orders - Obligations, 4971 Recoveries  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund 4972 Collected  Upward Adjustments of Prior-Year  Upward Adjustments of Prior-Year  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year	4931		C	<b>⊢</b>	E											Y	Y			U/E	Y	-	
4971 Recoveries  D Y E  Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund  4972 Collected  D Y E  Vy Y  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year  Upward Adjustments of Prior-Year																							
Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refund  4972 Collected  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year		,	D	l _	_															11/5			
Delivered Orders - Obligations, Refund 4972 Collected  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid  Upward Adjustments of Prior-Year  Upward Adjustments of Prior-Year	4911		U	T							1							-		U/E			
4972 Collected D Y E Y Y Y U/E  Upward Adjustments of Prior-Year  4981 Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y U/E  Upward Adjustments of Prior-Year																							
Upward Adjustments of Prior-Year 4981 Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y Upward Adjustments of Prior-Year			D	_~	E							V		, l						11/=			
4981 Delivered Orders - Obligations, Unpaid C Y E Y Y Y Y Unward Adjustments of Prior-Year	4312		U	⊢'-		_						ı		1				1		U/E		<del>                                     </del>	
Upward Adjustments of Prior-Year	4021		C		F			~		~										II/E			
	7001			<del>- '-</del>				ı	I	1								+		J/L		<del> </del>	
4982 Delivered Orders - Obligations, Paid C Y E Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	4982		С	Y	Е			Υ	Υ	Υ				Υ	Υ					U/E			
ADDITIONAL INFORMATION.	4 D D I	CONAL INFORMATION:																					
ADDITIONAL INFORMATION:	AUUII	IONAL INFORMATION:												$\dashv$								-	
1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.	1/ For	a description of USSGL attributes, see the "	'FACTS II - A	Attribute	Definit	ion Rep	ort - Deta	ailed Fina	incial Inform	ation" in	this sec	tion.		_								<u> </u>	
2/ These attributes are supplied by FACTS II.		· · · · · · · · · · · · · · · · · · ·																					
Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.		•• •	fied USSGI	account	s that a	re effe	ctive for fi	scal 200	5 but availal	ole for ea	arly impl	ementatio	n for fiscal 2	004	Farly im	plementatio	n is strongly	encou	raged	1	1	1	

SUPPLEMENT

#### Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

D

С

D

Χ

D

Debit

Credit

Deficient

Definite

Indefinite

Not Deficient

Debit Credit

Debit Credit

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

Attribute	Domain Value	Domain Definition	Attribute	Domain Value	Domain Definition
Advance Flag	P	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	, A	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	В	Category B			
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			•
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
·		·	Transfer To/From ²	Т	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Danis Frad Indicate 2	5	Postado Peloso			
Begin End Indicator ²	B	Beginning Balance			
Begin End Indicator ²	E	Ending Balance			
Borrowing Source	Т	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
· ·		•			

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FACTS   Debit   Beylin   Auth.   Reimb.   Apport.   Program   Public   Trans.   Dir.	USSGL ACCOUNT
No.	
Total Fund Balance With Treasury   D	Title
1120 Imprest Funds 1130 Funds Held by the Public 1130 Funds Held by the Public 1136 Other Monetary Assets 12	
1135 Cunds Held by the Public Delt Delt Delt Delt Delt Delt Delt Delt	Imprest Funds
1195 Other Monetary Assets  D Y E	
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  DYB  Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  DYB  Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  CYB  Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  DYB  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Investments in Securities Other Than the Investments Inves	
1610   Issued by the Bureau of the Public Debt   D	Cutor monotory / tools
1610   Issued by the Bureau of the Public Debt   D	Investments in LLS Treasury Securities
Investments in U.S. Treasury Securities 1610 Issued by the Bureau of the Public Debt  Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt  Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Investments in Securities Other Than the Bureau of the Public Debt Securities  DYBE  U  Investments in Securities Other Than the Bureau of the Public Debt Securities  DYBE  U  Investments in Securities Other Than the Bureau of the Public Debt Securities  DYBE  Y  BUREAU  U  U  U  U  U  U  U  U  U  U  U  U	
1610 Issued by the Bureau of the Public Debt  Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt  Premium on U.S. Treasury Securities 1812 Issued by the Bureau of the Public Debt  DYE  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  DYE  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  DYE  YE  YE  U  U  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  DYE  YE  Y  U  U  U  U  U  U  U  U  U  U  U  U	issued by the Bureau of the Fublic Debt
1610 Issued by the Bureau of the Public Debt  Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt  Premium on U.S. Treasury Securities 1812 Issued by the Bureau of the Public Debt  DYE  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  DYE  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  DYE  YE  YE  U  U  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  DYE  YE  Y  Y  U  U  U  U  U  U  U  U  U  U  U	Investments in LLC Traceury Cogurities
Discount on U.S. Treasury Securities 1611 Issued by the Bureau of the Public Debt  Premium on U.S. Treasury Securities 1612 Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the U.S. Treasury Securities Issued by the Bureau of the Public Debt  D Y E  U U Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B  Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y E  V U U U U U U U U U U U U U U U U U	
1611   Issued by the Bureau of the Public Debt   C   Y   E	issued by the Bureau of the Public Debt
1611   Issued by the Bureau of the Public Debt   C   Y   E	
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  D Y E  U  Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B  Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B  V  U  U  U  U  U  U  U  U  U  U  U  U	
1612 Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the  1613 Bureau of the Public Debt  D Y E  U  Investments in Securities Other Than the  1620 Bureau of the Public Debt Securities  D Y E  Y  U  U  U  U  U  U  U  U  U  U  U  U	issued by the Bureau of the Public Debt
1612 Issued by the Bureau of the Public Debt  Amortization of Discount and Premium on U.S. Treasury Securities Issued by the  1613 Bureau of the Public Debt  D Y E  U  Investments in Securities Other Than the  1620 Bureau of the Public Debt Securities  D Y E  Y  U  U  U  U  U  U  U  U  U  U  U  U	
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  Investments in Securities Other Than the Investments Investments Investments Investments Invest	
U.S. Treasury Securities Issued by the Bureau of the Public Debt  D Y E  U  Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B  U  Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B  U  U  U  U  U  U  U  U  U  U  U  U  U	
1613 Bureau of the Public Debt  D Y E  U  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  D Y B  U  Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities  D Y E  Y	
Investments in Securities Other Than the Bureau of the Public Debt Securities  D Y B U U Investments in Securities Other Than the Bureau of the Public Debt Securities D Y E V U U U	
1620   Bureau of the Public Debt Securities	Bureau of the Public Debt
1620 Bureau of the Public Debt Securities	
Investments in Securities Other Than the 1620 Bureau of the Public Debt Securities D Y E Y	Investments in Securities Other Than the
1620 Bureau of the Public Debt Securities D Y E U	Bureau of the Public Debt Securities
1620 Bureau of the Public Debt Securities D Y E U	
	Investments in Securities Other Than the
Discount on Securities Other Than the	Bureau of the Public Debt Securities
	Discount on Securities Other Than the
1621 Bureau of the Public Debt Securities C Y E	
Premium on Securities Other Than the	Premium on Securities Other Than the
1622 Bureau of the Public Debt Securities D Y E	
Amortization of Premium and Discount on	
Securities Other Than the Bureau of the	
1623 Public Debt Securities D Y E	
Investments in U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	
1630 Debt D Y B	
Investments in U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	
1630 Debt D Y E	
Discount on U.S. Treasury Zero Coupon	
Bonds Issued by the Bureau of the Public	
Market Adjustment - Investments in U.S.	
1638 Treasury Zero Coupon Bonds  D Y E  U  1000 Estimated Industrial Contract Authority  D Y E	
4032 Estimated Indefinite Contract Authority  D Y E Y U U U	
Anticipated Adjustments to Contract	
4034 Authority C Y E U U U	Authority
	Estimated Indofesia D
4042 Estimated Indefinite Borrowing Authority D Y E Y	Estimated indefinite Borrowing Authority

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2	Credit	End ²	Type	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Anticipated Reductions to Borrowing																				
4044	Authority	С	Υ	Е														U			
	Anticipated Transfers to the General Fund																				
4047	of the Treasury	С	Υ	E														U			
	Anticipated Collections From Non-Federal																				
4060	Sources	D	Υ	E														U			
	Anticipated Collections From Federal																				
4070	Sources	D	Υ	E														U			
	Amounts Appropriated From Specific																				, ,
	Treasury-Managed Trust Fund TAFS -		١.,	_												.,					
4081	Receivable - Transferred	С	Υ	E	Y											Y		U/E			
	Allocations of Realized Authority - To Be																				, ,
	Transferred From Invested Balances -		١.,	_																	, ,
4082	Transferred	С	Υ	Е	Υ											Y		U/E			
	Transfers - Current-Year Authority -		١.,	_																	, ,
	Receivable - Transferred	С	Y	E	Y											Y		U			
4111	Debt Liquidation Appropriations	D	Υ	Е	Υ				Υ							Υ		U			Υ
4440	Lincidation of Deficiency Assumptions		.,	_					.,							.,					
4112	Liquidation of Deficiency - Appropriations	D	Υ	Е					Υ							Y		U			
	Appropriated Trust or Special Fund	_		_	.,				.,							.,					
	Receipts	D	Y	E	Y				Y							Y		U			Υ
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ				Y							Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	Е	Υ				Y							Y		U			
7117	Eddin tallimotrative Expense / tppropriation	-		-	<u> </u>													J			
4118	Reestimated Loan Subsidy Appropriation	D	Ιγ	Е					Y							Y		U			
	Other Appropriations Realized	D	Y	E	Y				Y					Y		Y		Ü			Υ
	Appropriations Anticipated	D	Y	E					Y							Y		Ü			
	Authority Adjusted for Interest on Public								-							-					
4122	Debt Securities	D	Y	В					Υ									U			
	Authority Adjusted for Interest on Public																				
4122	Debt Securities	D	Y	Е					Υ									U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				, ,
	Reclassified - Receivable - Temporary																				, ,
4123	Reduction	D	Y	Е	Y				Υ							Υ		U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				, ,
	Reclassified - Payable - Temporary																				, ,
4124	Reduction	С	Y	E					Υ							Υ		U			, ,
	Loan Modification Adjustment Transfer																				
4125	Appropriation	D	Y	Е					Υ		Υ	Υ				Υ		U	Υ		
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Y	В					Υ							Υ		U/E			Υ
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Y	Е					Υ							Υ		U/E			Υ

FACTS		USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
Amourts Appropriated From Specific   Treasury-Managed Trait Fair Fair Fair Fair Fair Fair Fair Fair			FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
Treasury-Managed Trust Fund TAPS -	No.	Title	Norm Bal.2	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
Treasury-Manager Trust Fund TAFS -	4127	Treasury-Managed Trust Fund TAFS - Payable	С	Y	В												Y		U/E			Y
Amounts Appropriated From Specific Treasury-Managed Trais Fund TAPS -	4127	Treasury-Managed Trust Fund TAFS -	C	_	F												<b>v</b>		II/E			· ·
Treasury-Managed Trust Fund TA/F5 -		Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -								Y							-					
4130   Authority Withdrawn	4129	Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Y	E					Y							Y		U/E			Y
A132   Substitution of Contract Authority	4130		С	Y	Е														U/E			Υ
1436   Contract Authority Withdrawn   C						S				Y												Y
Contract Authority To Be Liquidated by   C   Y   B						L											Υ					
Contract Authority To Be Liquidated by   C   Y   E		Contract Authority To Be Liquidated by				Y				Y												Y
4137   Transfers of Contract Authority   Appropriation to Liquidate Contract   Authority   D Y E		Contract Authority To Be Liquidated by																				,
4138   Authority   D		Transfers of Contract Authority																				
4140 Substitution of Borrowing Authority  4141 Current-Year Borrowing Authority Realized  D Y E Y  Y  Y  V  V  V  V  V  V  V  V  V  V		Authority								Y							Υ		_			
4143 Decreases to Indefinite Borrowing Authority 4144 Borrowing Authority Withdrawn  4145 Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year 4146 Authority Actual Repayments of Debt, Frior-Year 4147 Balances  C Y E Y  Actual Repayments of Debt, Prior-Year 4147 Balances  C Y E  WE  WE  WE  WE  WE  WE  WE  WE  WE						Υ											Υ	Y				
4144   Borrowing Authority Withdrawn						H				Y							Υ					
Actual Repayments of Debt, Current-Year 4146 Authority  Actual Repayments of Debt, Prior-Year 4147 Balances  C Y E  Resources Realized From Borrowing 4148 Authority  D Y E  4149 Borrowing Authority Carried Forward  D Y B  Y U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  Y  U/E  V  V  U/E  V  V  V  V  V  V  V  V  V  V  V  V  V																	Y					Y
Actual Repayments of Debt, Prior-Year 4147 Balances  C Y E  Resources Realized From Borrowing 4148 Authority  D Y E  4149 Borrowing Authority Carried Forward  D Y B  T Y U/E  Y		Actual Repayments of Debt, Current-Year				H												Y				Υ
Resources Realized From Borrowing 4148 Authority D Y E 4149 Borrowing Authority Carried Forward D Y B V E 4149 Borrowing Authority Carried Forward D Y E V U/E Y V U/E Y V U/E Y V U/E Y		Actual Repayments of Debt, Prior-Year				Y											Y					
4149 Borrowing Authority Carried Forward D Y E Y	4148	Resources Realized From Borrowing Authority	D	Y	E														U/E			
	4149	Borrowing Authority Carried Forward								Y							Y					

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Actual Capital Transfers to the General																					
	Fund of the Treasury, Current-Year																					
4151	Authority	С	Υ	E													Υ		U/E			
	Actual Capital Transfers to the General																					
4152	Fund of the Treasury, Prior-Year Balances	С	Υ	E															U/E			
	Authority Made Available From Receipt or																					
	Appropriation Balances Previously																					
4157	Precluded From Obligation	D	Υ	E					Υ								Υ		U			
	Authority Made Available From Offsetting																					
	Collection Balances Previously Precluded																					
4158	From Obligation	D	Υ	E					Υ								Υ		U			
	Anticipated Transfers - Current-Year																					
4160	Authority	D	Υ	Ε					Υ										U			
	Allocations of Authority - Anticipated From																					
4165	Invested Balances	D	Υ	E					Υ										U			
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	В					Υ		Υ	Y					Υ		U/E	Υ		
	Allocations of Realized Authority - To Be																					
4166	Transferred From Invested Balances	D	Υ	E					Υ		Υ	Y					Υ		U/E	Υ		
	Allocations of Realized Authority -																					
4167	Transferred From Invested Balances	D	Υ	E					Υ		Υ	Y					Υ		U/E	Υ		
	Allocations of Realized Authority																					
	Reclassified - Authority To Be Transferred																					
	From Invested Balances - Temporary																					
4168	Reduction	D	Υ	E					Υ		Υ	Y					Υ		U	Υ		
4170	Transfers - Current-Year Authority	D	Υ	Е	Υ				Υ		Υ	Y					Υ		U	Υ		
	Non-Allocation Transfers of Invested																					
4171	Balances - Receivable	D	Υ	В					Υ		Υ	Y					Υ		U/E	Υ		
	Non-Allocation Transfers of Invested																					
4171	Balances - Receivable	D	Υ	Е					Υ		Υ	Υ					Υ		U/E	Υ		
	Non-Allocation Transfers of Invested																					
4172	Balances - Payable	С	Υ	В					Υ		Υ	Υ					Y		U/E	Υ		
	Non-Allocation Transfers of Invested																					
4172	Balances - Payable	С	Υ	Е					Υ		Υ	Υ					Υ		U/E	Υ		
	Non-Allocation Transfers of Invested																					
4173	Balances - Transferred	D	Υ	Ε					Υ		Υ	Υ					Υ		U/E	Υ		
	Allocation Transfers of Current-Year																					
4175	Authority for Non-Invested Accounts	D	Υ	Е	Υ				Υ		Υ	Y					Y		U	Υ		
4176	Allocation Transfers of Prior-Year Balances	D	Υ	Ε							Υ	Υ							U/E	Υ		
4180	Anticipated Transfers - Prior-Year Balances	D	Υ	Е															U			
4190	Transfers - Prior-Year Balances	D	Υ	Е							Υ	Y							U	Υ		
•——	•		•																		1	

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
					- , ,																Ŭ	
	Balance Transfers - Extensions of																					
4191	Availability Other Than Reappropriations	D	Υ	Е							Υ	Y							U/E	Υ		
	Transfer of Obligated Balances	D	Υ	E															U/E			
	Transfer of Expired Expenditure Transfers	=		_															-			
4199	Receivable	D	Υ	Е							Υ	Y					Υ		U/E	Υ		
	Total Actual Resources - Collected	D	Υ	В															U/E			
4201	Total Actual Resources - Collected	D	Υ	Е															U/E			
	Anticipated Reimbursements and Other	=																	-			
4210	Income	D	Υ	Е															U			
	Liquidation of Deficiency - Offsetting	=		_															-			
4212	Collections	D	Υ	Е					Υ								Υ		U			
	Anticipated Appropriation Trust Fund	-		-															-			
	Expenditure Transfers	D	Υ	Е															U			
	· ·	=																	-			
4221	Unfilled Customer Orders Without Advance	D	Υ	В						Υ							Υ		U/E			
		=																	-			
4221	Unfilled Customer Orders Without Advance	D	Υ	Е						Υ							Υ		U/E			
		=																	-			
4222	Unfilled Customer Orders With Advance	D	Υ	В						Υ							Υ		U/E			
		-																				
4222	Unfilled Customer Orders With Advance	D	Υ	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure	-																				
4225	Transfers - Receivable	D	Υ	В													Υ		U/E			
	Appropriation Trust Fund Expenditure	=																	-			
	Transfers - Receivable	D	Υ	Е													Υ		U/E			
	Unfilled Customer Orders Without Advance	=																	-			
4230	- Transferred	С	Υ	E						Υ	Υ	Y					Υ		U/E	Υ		
	Unfilled Customer Orders With Advance -	_		-																		
4231	Transferred	С	Υ	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure	_		-																		
4232	Transfers - Receivable - Transferred	С	Υ	Е							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
	Earned - Receivable - Transferred	С	Υ	Е						Υ	Υ	Y					Υ		U/E	Υ		
																				,		
4234	Other Federal Receivables - Transferred	С	Υ	E							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Υ	В						Υ							Υ		U/E			
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Υ	E						Υ							Υ		U/E			
	Reimbursements and Other Income	_																				
4252	Earned - Collected	D	Υ	E						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
	Transfers - Collected	D	Υ	E													Υ		U/E			
	Actual Collections of "governmental-type"																					
4260		D	Υ	E													Υ		U/E			
4261	Actual Collections of Business-Type Fees	D	Υ	E													Υ		U/E			
-	· · · · · · · · · · · · · · · · · · ·						1				1						1				1	

USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No. Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
4262 Actual Collections of Loan Principal	D	Υ	E													Υ		U/E			
4263 Actual Collections of Loan Interest	D	Υ	Е													Υ		U/E			
4264 Actual Collections of Rent	D	Υ	E													Υ		U/E			
Actual Collections From Sale of Foreclosed	I																				
4265 Property	D	Υ	E													Υ		U/E			1
Other Actual Business-Type Collections																					
4266 From Non-Federal Sources	D	Υ	E													Υ		U/E			1
Other Actual "governmental-type"																					
4267 Collections From Non-Federal Sources	D	Υ	E													Υ		U/E			1
4271 Actual Program Fund Subsidy Collected	D	Υ	E													Υ		U/E			1
4273 Interest Collected From Treasury	D	Υ	E													Υ		U/E			
	_		-																		
4275 Actual Collections From Liquidating Fund	D	Υ	Е													Υ		U/E			1
4276 Actual Collections From Financing Fund	D	Υ	E													Υ		U/E			
4277 Other Actual Collections - Federal	D	Υ	E													Υ		U/E			
	_																				
4281 Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			1
	_																				
4281 Actual Program Fund Subsidy Receivable	D	Υ	E													Υ		U/E			1
4283 Interest Receivable From Treasury	D	Υ	В													Υ		U/E			
4283 Interest Receivable From Treasury	D	Υ	Е													Υ		U/E			
4285 Receivable From the Liquidating Fund	D	Y	В													Υ		U/E			
4285 Receivable From the Liquidating Fund	D	Y	Е													Υ		U/E			
4286 Receivable From the Financing Fund	D	Υ	В													Υ		U/E			
4286 Receivable From the Financing Fund	D	Υ	Е													Υ		U/E			
4287 Other Federal Receivables	D	Υ	В													Υ		U/E			
4287 Other Federal Receivables	D	Υ	Е													Υ		U/E			
Anticipated Recoveries of Prior-Year	-																				
4310 Obligations	D	Y	Е															U			1
4350 Canceled Authority	С	Y	E													Υ		U/E			
Temporary Reduction - New Budget	_																				
4382 Authority	С	Υ	Е	Y				Υ								Υ		U			1
Temporary Reduction - Prior-Year	-		_																		
4383 Balances	С	Y	Е	Y				Υ								Υ		U			1
Temporary Reduction Returned by	_																				
4384 Appropriation	С	Υ	В	Υ				Υ								Υ		U			1
Temporary Reduction Returned by	_																				
4384 Appropriation	С	Y	Е	Υ				Υ								Υ		U			1
Temporary Reduction of Appropriation	_																				
From Unavailable Receipts, New Budget																					
4387 Authority	С	Υ	Е	Υ				Υ								Υ		U			
Temporary Reduction of Appropriation																					
From Unavailable Receipts, Prior-Year																					
4388 Balances	С	Υ	Е	Y				Υ								Υ		U			1
Adjustments to Indefinite No-Year																					
4391 Authority	С	Y	Е					Υ								Y		U			1
<del> </del>					·	·	1	-	I	1	1		1	I .		· · ·	1				

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal.2		End ²		Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status ²	To/From ²	Flag	Indef.2
	Permanent Reduction - New Budget																				
4392	Authority	С	Υ	Е	Υ				Υ							Υ	Υ	U			Υ
	Permanent Reduction - Prior-Year	_																			
4393	Balances	С	Υ	E	Υ				Υ							Υ		U/E			Υ
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Υ	В					Υ							Υ		U			Υ
	Receipts Unavailable for Obligation Upon																				
4394	Collection	С	Υ	E					Υ							Υ		U			Υ
	Authority Unavailable for Obligation																				
	Pursuant to Public Law - Temporary	С	Υ	Е	Υ				Υ							Υ		U			
	Receipts and Appropriations Temporarily																				
4397	Precluded From Obligation	С	Υ	В	Υ				Y							Y		U			
	Receipts and Appropriations Temporarily																				
4397	Precluded From Obligation	С	Υ	E	Υ				Y							Y		U			
	Offsetting Collections Temporarily		l .													_					
4398	Precluded From Obligation	С	Υ	В					Y							Υ		U			
	Offsetting Collections Temporarily	_																			
4398	Precluded From Obligation	С	Υ	E					Y							Y		U			
	Special and Trust Fund Refunds and																				
4000	Recoveries Temporarily Precluded From	0	Y	_					Y												
4399	Obligation Danding	С	Y	E					Y									U			
4400	Unapportioned Authority - Pending Rescission	0	Y	Е														U			
4420	Rescission	С	Y	E														U			
4430	Unapportioned Authority - OMB Deferral	С	Y	Е														U			
	Unapportioned Authority	c	Y	В														Ü			
	Unapportioned Authority	C	Y	E														Ü		Υ	
4510	Apportionments	С	Υ	Е											Υ			U		Υ	
		_																			
	Apportionments - Anticipated Resources -																				
4590	Programs Subject to Apportionment	С	Υ	E											Υ			U			
4610	Allotments - Realized Resources	С	Υ	E														U		Υ	
	Unobligated Funds Not Subject to																				. 7
4620	Apportionment	С	Υ	В														U			
1.	Unobligated Funds Exempt From		l .																		
4620	Apportionment	С	Υ	Е														U		Υ	
	Funds Not Available for																				
	Commitment/Obligation	С	Υ	Е														U		Υ	
	Allotments - Expired Authority	С	Y	В														E			
4650	Allotments - Expired Authority	С	Υ	Е														Е			
4000	Anticipated Resources - Programs Exempt	0		_																	
4690	From Apportionment	С	Y	E														U			
4700	Commitments - Programs Subject to Apportionment	С	Y	Е														U		Y	
4700	Commitments - Programs Exempt From		T															U		' -	
4720	Apportionment	С	Y	Е														U		Υ	
4720	лурогионнени	-	<u> </u>															U			
4801	Undelivered Orders - Obligations, Unpaid	С	Y	В		Y	Υ	Y										U/E			
1001	Only of the control of the co		<u> </u>		1	<u> </u>	- '	· · ·	l	1	I.	1	l			1	1	O/L			

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRII	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. ²	Def.
No.	Title	Norm Bal. ²	Credit	End ²	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Func-tion		Cat.	Source	Status ²	To/From ²		Indef. ²
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	Е		Υ	Υ	Υ											U/E			
	Undelivered Orders - Obligations,																					
4802	Prepaid/Advanced	С	Υ	В		Υ	Υ	Y					Y				Υ		U/E			
	Undelivered Orders - Obligations,			_																		
4802	Prepaid/Advanced	С	Y	Е		Υ	Υ	Y					Y				Υ		U/E			
	Undelivered Orders - Obligations			_																		
4831	Transferred, Unpaid	С	Υ	E							Y	Y							U/E	Υ		
4000	Undelivered Orders - Obligations	•	.,	_							.,									.,		
4832	Transferred, Prepaid/Advanced	С	Υ	E							Y	Y							U/E	Υ		
	Downward Adjustments of Prior-Year																					
4074	Unpaid Undelivered Orders Obligations,	_	.,	_																		
4871	Recoveries	D	Υ	E															U/E			
	Downward Adjustments of Prior-Year																					
4070	Prepaid/Advanced Undelivered Orders		Ι _Υ	Е													.,					
4872	Obligations, Refunds Collected	D	<u> </u>	_ =													Υ		U/E			
	Harriand Adirector anto of Drive Vers																					
4004	Upward Adjustments of Prior-Year Undelivered Orders Obligations, Unpaid	С	Ι _Υ	Е		Υ	Υ	Y											U/E			
4881	)		T T	_ =		Ť	Ť	Ť											U/E			
	Upward Adjustments of Prior-Year Undelivered Orders Obligations,																					
4000	Prepaid/Advanced	С	Y	Е		Υ	Υ	Y					Y				Υ		U/E			
	Delivered Orders - Obligations, Unpaid	C	Y	В		Y	Y	Y					Ť				Y		U/E			
	Delivered Orders - Obligations, Orlpaid  Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
	Delivered Orders - Obligations, Oripaid  Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y					Y				Υ		U/E			
	Authority Outlayed Not Yet Disbursed	C	Y	В		Y	Y	Y					Y				Y		U			
	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y					Y				Y		U			
4900	Delivered Orders - Obligations Transferred,	_	<u> </u>			'		1					1				1		U			
4931	Unpaid	С	Ιγ	Е							Y	Υ							U/E	Υ		
7301	Downward Adjustments of Prior-Year	-									- '	•							- O/L			
	Unpaid Delivered Orders Obligations,																					
4971	Recoveries	D	Ιγ	Е															U/E			
4371	Downward Adjustments of Prior-Year Paid		<u> </u>	-															O/L			-
	Delivered Orders Obligations, Refund																					
4972	Collected	D	ΙΥ	Е						Υ							Υ		U/E			
1012	Upward Adjustments of Prior-Year	-	<u> </u>							•									O/L			
4981	Delivered Orders Obligations, Unpaid	С	Y	Е		Υ	Υ	Y											U/E			
.551	Upward Adjustments of Prior-Year		<u> </u>			•	•											1	J, L			
4982	Delivered Orders Obligations, Paid	С	Y	Е		Υ	Υ	Y					Y				Υ		U/E			
			· ·	_		•	•												- U			-
ADDIT	IONAL INFORMATION:			1														1				
																		1				
1/ For	a description of USSGL attributes, see the "	FACTS II - A	ttribute	Definition	n Repo	rt - Deta	iled Fina	ncial Inform	ation" in t	his section								1				-
	shaded attributes are supplied by FACTS II.				1																	
-		1		1				1		1	1	1	1	1	1	1		1	1	1		

#### Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Debit

Credit

Deficient

Definite

Indefinite

Not Deficient

С

D

Χ

D

Debit Credit

Debit Credit

Deficiency Flag²

Deficiency Flag²

Definite/Indefinite Flag²

Definite/Indefinite Flag²

<u>Attribute</u>	Domain Value	<u>Domain Definition</u>	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	Χ	Not Applicable			
			Normal Balance Indicator ²	D	Debit
Apportionment Category	, A	Category A	Normal Balance Indicator ²	С	Credit
Apportionment Category	<i>r</i> В	Category B			
Apportionment Category	C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status ²	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status ²	E	Expired
Authority Type	С	Contract Authority			•
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From ²	F	From
			Transfer To/From ²	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator ²	В	Beginning Balance			
Begin End Indicator ²	Е	Ending Balance			
		3 3 3 3			
Borrowing Source	T	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			

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